THE CHRISTIAN SCIENCE MONITOR

FIVE CENTS

BOSTON, U.S.A., TUESDAY, JANUARY 17, 1922

Irishmen will have the opportunity,

never before given them, to order

There are pessimists who are con-vinced the withdrawal of British

troops will be the signal for a renewal

New Government Installed

Special cable to The Christian Science Monitor from its European News Office

3. Hayes and D. Fitzgerald.

ent were then introduced.

installed as the provisional govern

the task they had undertaken, and ex-

free and prosperous Ireland would be

TAXING OF STATE

tion on Favored Issues

Special to The Christian Science Monitor from its Washington News Office

affect the rates of interest on muni-

cipal and other bonds, Secretary Mel-

on said it would of course result in

higher rates on state and municipal

other classes of securities. The ex-

depend upon the tax rate which might

invested in tax-exempt securities in

the United States capital to the amount

of \$10,660,000,000. About half of the securities outstanding are held by

13 tent of the increase would, of course

be determined by Congress.

in all its various activities.

heir own destiny.

VOL. XIV, NO. 46

FRENCH PREMIER AGAINST PRESENT ALLIED PROCEDURE

Special cable to The Christian Science Monitor from its correspondent in Paris PARIS, France (Monday)-Albert sarrant has replied in the affirmative to the invitation of Raymond Poincare to continue in office. The cabinet therefore definitely constituted, and rious to observe that there are tion of Europe. out of 18 ministers and undersecretaries, no fewer than 11 who belonged to Aristide Briand's cabinet. Judging

m. Follower's har not were than 11 who hoffinged to Artistic Briand's coinset. Judging from this fact, the policy of the seventhal the avisability of the Genos conference and is not likely to the green the Genos conference and is not likely to the green the Genos conference and is not likely to the policy of the Genos conference and is not likely to the policy of the green the

The Socialists are extremely angry with the choice of President Millerand, and have begun a campaigh against Mr. Poincaré. They go so far as to accuse him of a certain amount of responsibility for the war and endeavor to make of him a sort of symbolic personage to arouse the wrath of the masses. The Radicals are prepared to wait, to watch Mr. Policaré at work. ait, to watch Mr. Policaré at work, ut they have endeavored to prevent eceptance of posts in the new cabi-et by members of the party.

the case of Mr. Sarraut, who is dical, it is considered necessary await his return from America, but to await his return from America, but against Paul Laffont, in charge of Posts and Telegraphs, there is some resentment. Newspapers, which had adopted in many cases a doubtful tone toward Mr. Poincaré after the fall of Mr. Briand are now supporting the

Anglo-French Treaty

Britain Would Protect France Dislikes Entangling Alliances

Special cable to The Christian Science Monitor from its European News Office LONDON, England (Monday)—In England as in America the traditional icy of isolation and avoidance of entangling alliances makes strong appeal. The splendid isolation of Mr. Gladstone's day was, however, rudely shaken when Germany plunged Eushaken when Germany plunged Europe into war. Britain was immediately drawn into the vortex of European politics, and has been held there
ever since the conclusion of peace by
the Treaty of Versailles.

British statesmen dealer to maintain a rational policy in Europe, and
have no intention of entering into any

have no intention of entering into any alliances with aggressive action in view. The offer of an Anglo-French nact which Mr. Lloyd George made to Aristide Briand at Cannes was in response to a request from France for a guarantee against German aggres-

The offer was made with the object of advancing the reconstruction of Europe, as French unrest, through fear of Bermany, is considered to be one of the

Germany, is considered to be one of the chief causes of the present unsettled conditions on the Continent.

While Downing Street asserts that the German Army is down and out, and that the finding of a few guns walled up in German factories is of small moment, it makes full allowance for French anxieties and is willing to enter into a simple defensive pact to allay French apprehensions. If the nervousness of the Qual d'Orasy about a German attack can be dissalved, it is considered that the ohief strimbling

block in the way of European reconstruction and the restoration of British commerce will have been removed.

Consequences of Acceptance

It is evident therefore that Britain sannot retire into her shell and leave No British General Election Is France without guarantees. The offer Mr. Poincaré Dislikes Supreme step toward European reconstruction.

Council Meetings — New Franch Government and the offer of an Anglo-French guarantees. The offer step toward European reconstruction. French Government, and it remains to Ministry's Policy May Differ be seen whether Raymond Polncare will accept it: The French, look, upon Little From Its Predecessor's the pact as personal and exclusive to themselves, and are rather averse to accepting the logical consequences of

These are first, a fuller and more complete understanding between France and England and the total abandonment of isolated French action; second, greater willingness on the part of France to assist in taking the next step toward the reconstruc-

Mr. Poincaré is reported to have declared against the advisability of the Genoa conference and is not likely to

broaden the scope of the Anglo-French pact to cover the whole of the Versailles', Treaty, instead of only three clauses dealing with the neutral zone on the banks of the Rhine, is not likely to find response in London, even of submarines in exchange

DODECANESANS MAKE PROTEST Special cable to The Christian Science Monitor from its European News Office a meeting yesterday, when it was de-British and French ministers urging with Italy to carry out the convention possible.

Procedure
Resolution Grants China Five Per
Cent Effective Tariff Duty

Resolution Grants China Five Per Cent Effective Tariff Duty 1
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BRITAIN TO PASS

address the gathering of Coalition hearings on the McFadden resolution mon anxiety, which inspires the pact not to exceed 5 per cent ad valorem Liberals at Caxton Hall and make an and the Green resolution, both of of insurance between Great Britain and who desire to participate therein. important announcement of perhaps which provide, with some slight differ- and France against an unprovoked greater interest than that of party. ences, for the taxation of hitherto sudden war. Meanwhile the Irish Free State is exempt classes of state and municipal Not only in being. An order issued by the bonds.

and the powers connected with the add to the revenues of the government.

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pecial Articles—
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IRISH LEGISLATION

LONDON, England (Monday)-The problems connected with Ireland bar

to the country without first ratifying the Irish treaty by formal act of Par-liament would be bad tactics.

When the evacuation is complete, holders of this class of securities, and

THE CHRISTIAN SCIENCE MONITOR

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INDEX FOR JANUARY 17, 1922

Expected to Take Place Un- of strife in Ireland between the uptil Bill Ratifying Irish Treaty vocates of republicanism, but in three Is Passed at Westminster

Special cable to The Christian Science Monitor from its European News Office

the way to an early general election in England, even if such an election Ireland. ture on other grounds. It is being more and more realized in ministerial circles that for the government to go

Even though the Prime Minister might have chosen to rely on the obvi-

provisional government in Dublin on Secretary Mellon said that the Saturday relative to the railway McFadden resolution had been drawn strike was the first official act apart up with the approval of the Treasury, from formalities connected with the and that in his opinion its passage by assumption of office. To have allowed a strike to take place would have beneficial effects upon the financial interfered with the evacuation of condition of the country as a whole. British troops, preparations for which It would put a stop to the sinking of have now begun, and it is to the in- large funds in unproductive enterterest of the provisional government prises for the purposes of escaping the intervention of their governments to have this proceed as rapidly as taxation. It would reduce by about with Italy to carry out the convention possible.

holders of the Free State and the adnonths the temper of the irreconcil ables may have changed and Irishmen will be confronted with the spectacle

parent If Italy Were to Be Included Within Its Scope

of the Irish Free State functioning Special cable to The Christian Science Monitor from its European News Office There is need for adequate publicity with regard to the doings of the Irish Free State, according to close circles here over the proposed agreeobservers of what is happening in ain, by which this country would un-DUBLIN, Ireland (Monday - The provisional government of the new Irish Free State was duly installed at Dublin Castle this afternoon, when sion on the part of Germany.

Lord Fitzalan, the Lord Lieutenant, received Michael Collins and W. T. Cosgrove, E. J. Duggan, P. Hogan, F. Lynch, J. McGrath, Prof. J. MacNeill. The following statement was later issued from the Castle: "In the council chamber at Dublin Castle this more apparent if an agreement on afternoon His Excellency, the Lord-broader lines, including Italy within

Lieutenant, received Michael Collins its scope, had been proposed. as the head of the provisional government provided for in Article 17 of this viewpoint well before him when, the treaty of December 6. Mr. Collins in answer to an aide-mémoire from handed to the Lord Lieutenant a copy the Italian delegation on this matter, of the treaty, in which acceptance of he replied: "The treaty about to be its provisions by himself and his colleagues had been indorsed. The other members of the provisional govern-"The Lord Lieutenant congratulated Mr. Collins and his colleagues, and in-

formed them that they were now duly Downing Street's difficulties in getting French ideas to march with those ment, and that, in conformity with of Britain and Italy is fully recog-Article 17 of the treaty, he would at nized. For some time past it has been apparent that Italian and British ideas once communicate with the British Government in order that the neces- with regard to the reconstruction of sary steps might be taken for the Europe and other important matters transfer of the powers and machinery been in very close relation, requisite for the discarge of its duties.
"He wished them every success in while France, on the other hand, holds pronounced views which in no way coincide

pressed the earnest hope that, under France's Reason for Anxiety their auspices, the ideal of a happy,

Italian authorities here would warmly welcome any proposal dealing with the reconstruction of Russia, and the United States of America, Belgium, would even go to the extent of giving at least de facto recognition to the BONDS IS URGED present Soviet Government. France's opposition to any such project is well ties on imports into China adopted by known, while the British Government, the tariff revision commission at Shang-Secretary of the Treasury In- to the Italian way of thinking, would dorses Proposed Amendment seem to take a midway course and agree to recognize the Soviet Government on certain conditions.

France's opposition to any measures dealing with assistance to either Germany or Russia is looked upon as being guided more by fear for her own WASHINGTON; District of Columbia the Constitution of the United States, to be justified, where he said in his revision.

Ill secretary. The committee is holding therefore no need to share the com-

Not only does it become apparent completion within the four months that British and Italian views coin- from the date of the adoption of this cide in broad outline on measures to resolution by the Conference on Limibe applied to Russia and Germany, tation of Armament and on the Pacific but also with regard to the Central and Far East problems. European States there exists a feeling that Italian and British statesmen effective as soon as possible, but not

Many of the existing frontiers of Central Europe were arbitrarily drawn to meet emergencies immedi-Italian opinion, placed minorities under subjection to governments against their free choice. Before the Central ticipated in the revision of 1918, afore-It would have great value in encourag-States can be finally settled on a ing uniformity in issues of federal and friendly footing, these anomalies will Likin Tax to End municipal bonds and in the works of have to be readjusted-here again the different municipalities financed by British and Italian views clash with those of France. Asked how such legislation would

Aid for Russia and Germany

As regards the forthcoming Genoa bonds, but this would not react on

in the countries willing to assist, the remaining effort be left to the enterwould in turn pass that initiative on to individual commercial undertakings.

the small income taxpayer to tax all ence will go on, is heartily welcomed, treaties with China provide for a tariff the small income taxpayer to tax all income from federal securities, for it is the reason that it is he who ultimately has to pay the higher rates of interest which result. For example, the government today can issue 3½ per cent tax-free securities. If these raised to 4½ per cent, at the expense of the general taxpayer, one-half of the difference would go to the federal government and one-half to the holders of the interest-bearing bonds, and is cited as another instance where and its cited as another instance where better when reason that it is he who ultimately has to pay the higher rates of interest which result. For example, the government today can issue 3½ per cent tax-free securities. If these will be ready to make some effort to meet the enormous deficit in her the difference would go to the federal government and one-half to the holders of the interest-bearing bonds, are will go on, is heartily welcomed, and its cited as another instance where British Ambas-not to exceed 5 per cent ad valorem, are to be invited to adhere to this convention.

China Key to Conference

Commenting on the achievement of the Conference to date, Wilmot Lewis, contract secured by the Federal Telegraph Company (an American organisms objected.

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China Key

maintenance of law and order have been transferred to the Free State, ITALIANS FAVOR TRIPLE AGREEMENT

Benefit to Europe of Franco-Brit-

LONDON, England (Monday)-Much interest has been aroused in Italian ment between France and Great Britdertake to place her naval, military and air forces by the side of those of France any time during the next 10 years to protect the latter's eastern frontier against unprovoked aggres-

Italian authorities, while expressing no objection to the Anglo-French defensive pact or even an actual alliance, consider that the benefit to Europe as a whole would have been

exclude Italy from the councils of the great Allies nor to weaken the close understanding which subsists between

could meet on common ground.

CONFERENCE COMMITTEE ON FAR EAST ADOPTS RESOLUTION GRANTING CHINA FIVE PER CENT EFFECTIVE TARIFF DUTY

ish Pact Would Be More Ap- Powers Agree That a Revision Committee Shall Meet at Shanghai at Earliest Practicable Date to Complete the Change, and Shall Then Meet Periodically-Shantung Evacuation Now Waits on Rail Agreement

> SAYINGS OF THE CONFERENCE | for China is the test of the success "The demands, or rights granted to Japan under the demands, would, if

Japanese a status totally inconsistent with the terms of the existing treaties between China and the foreign powers and those subsisting between the foreign powers themselves."—Dr. Wang Ch'ung-Hui, of the Chinese delegation. "Britain is willing to scrap or sink

her condemned capital ships, and com-pletely abolish the building of sub-marines, but it is necessary there should be corresponding willingness on the other side of the Channel."— David Lloyd George.

"If French policy has progressively isolated France from her European allies, during the last 14 months, French policy has startled and disillusioned the people of the United States, during the last few weeks."

Medial, McCorrick Medill McCormick, Senator from

Special to The Christian Science Monitor from its Washington News Office WASHINGTON, District of Columbia

While waiting to hear from the governments concerned regarding naval treaty and especially concerning France is not designed in any way to the question of fortifications which been submitted for approval, the had delegates to the Washington Conference have turned their attention wholly to Far Eastern difficulties. The Chinese and Japanese delegates met for a continuation of a discussion of the details of the Shantung settlement yesterday morning and the Committee on the Far East took up other questions connected with China in the afternoon.

The report on the customs tariff was discussed by the committee and after amendment the following resolutions were adopted:

"With a view to providing additional revenue to meet the needs of the Chinese Government, the powers represented at this Conference, namely the British Empire, China, France, Italy, Japan, the Netherlands and Portugal, agree:

"That the customs schedule of du hai on December 19, 1918, shall forthwith be revised so that the rates of duty shall be equivalent to 5 per cent effective, as provided for in the several commercial treaties to which China is a party.

Commission at Shanghai

"A revision commission shall meet future rather than by any thought of at Shanghai, at the earliest practicable general benefit. In this respect Mr. date, to effect this revision forthwith The advisability of an amendment to Lloyd George's words are considered and on the general lines of the last

Chamber,

Mr. Poincaré will have a difficult task in maintaining a majority for his policy. Meantine until he meets the whether he will get a vote of confidence to give him a sure basis for carrying out his program.

Mr. Poincaré will have a difficult task in maintaining a majority for his bill will not be introduced prior to a general election in England.

Nothing is yet decided, but Mr. Lloyd George is in consultation with his Unionist colleagues and his atticular transported to the week, when he will secretary. The committee is holding the revision.

"The commission shall be composed of representatives of the powers above the struggle be renewed. Nothing is yet decided, but Mr. Lloyd George is in consultation with his Unionist colleagues and his atticulation of the United States, by which issuance of tax-exempt securities would be prohibited, was the commission shall be composed of representatives of the powers above the struggle be renewed. Nothing is yet decided, but Mr. Lloyd George is in consultation with his Unionist colleagues and his atticulation of the United States, by which issuance of tax-exempt securities would be prohibited, was trying the Constitution of the United States, by which issuance of tax-exempt securities would be prohibited, was trying of representatives of the powers above the struggle be renewed. It was stated by the spokesmen for auxiliation of the United States, by which issuance of tax-exempt securities would be prohibited, was the Constitution of the United States, by which issuance of tax-exempt securities would be prohibited, was the Constitution of the United States, by which issuance of tax-exempt securities would be prohibited, was the commission shall be composed of representatives of the powers above the foreign and it is therefore unlikely now that the United States, by which issuance of tax-exempt securities would be prohibited, was the confidence of tax-exempt securities would be prohibited, was the confidence of tax-exempt securities would be prohibited.

The commiss

"The revision shall proceed as rapidly as possible with a view to its

"The revised tariff shall become earlier than two months after its publication by the revision commission. "The Government of the United States, as convener of the present Conately following the great war. In ference, is requested forthwith to commany cases these rulings have, in municate the terms of this resolution to governments of powers not represented at this Conference, but who par-

It was further agreed that a special conference of the contracting powers the railroad, will go by the board unand other powers that adhere to the less the railroad problem itself is convention prepare the way for the settled; the only exception to this rule speedy abolition of the likin and the Conference Italian opinion is found to fulfillment of other conditions laid contingent on the surrender either of be divided. On the one hand the condown in several treaties between China the leased territory itself or of the ference would be welcomed, in so far and other powers. The special con- railroad. The terms agreed on for the as its attentions were devoted to evolv- ference is to authorize the levying of a withdrawal of the troops are based on ing some cooperative scheme, whereby surtax on dutiable imports at a uni- the promises which were made reinternational help must be offered to form rate of 21/2 per cent ad valorem, peatedly by Japan in the course of the

On the other hand, it is felt that, the end of four years, it was agreed, admitted, however, that the agreements having once arrived at some conclu- and after that periodical revision of reached should all work in favor of a sion as to amounts to be subscribed the customs schedule of duties on imports every seven years. The plan of uniformity in the rates of customs duprise of individual governments, who ties levied at all the land and maritime frontiers is recognized. The powers Fordney (R.), Representative from Mr. Lloyd George's statement that Michigan, chairmen of the Ways and Means Committee, that it is unfair to Genoa Conference or not, the conference, but whose present treaties with China provide for a tariff not signatory to the convention having

ot the Conference.

"We have reached the point now where we begin to judge of the Conference by its performance as a whole, not by any one thing," he asserted. "The four-power pact and other agreements regarding policies and principles already achieved mark a notable step forward, but the nubbin, the key to the success of the Conference, is China. The quadruple Pacific treaty is something for China because some of China's troubles come from the impact of foreign powers on China and the quarrels among these powers. The quadruple Pacific treaty engages that the powers will consult when

duces the risk of war benefits China." Mr. Lewis then enumerated the attempts that are being made to do away with extraterritoriality, foreign postoffices, the limitation upon China's customs tariff and the presence of foreign troops.

causes of controversy arise instead of going to war. Anything which re-

Coming to the 21 demands, Mr. Lewis said that the action of the Conference in taking them up, or refusing, seemed to be a test of its good faith toward China. The powers were strongly imbued with the feeling that the sanctity and validity of treaties must be maintained. That is considered even more important, he said, than effecting an immediate settlement

Shantung Transfer Arranged

Agreement Is Contingent on Settlement of Railroad Question

Special to The Christian Science Monitor from its Washington News Office

WASHINGTON, District of Columbia -Arrangements for the formal transfer of the German leased territory in Shantung as well as of the neutral zone to the Chinese Government were practically completed at the twentyseventh meeting between the Jananese and the Chinese delegates in the Pan-

American Union, yesterday Under the agreement reached, Japan engages the formal transfer of the territory as soon as possible after the ratification by both governments of the Shantung agreement. A joint commission representing the two governments concerned is to be appointed to

carry out the terms of the transfer. With the particulars for the transfer of the leasehold out of the way and

It was stated by the spokesmen for the Chinese delegation that they are in touch with Peking on the question and that the latest communication that reached delegates was a request for further instructions. The Japanese delegates are still waiting a move on the part of the Tokyo Government. The expectation in British and American circles is that a showdown cannot be avoided beyond the middle of this week since to continue the policy of evasion further would mean serious interference with the Far Eastern discussion and with the plans made by the principal delegates for their departure

The understanding between the two sets of conferees on the Shantung question is that everything that is now being done is contigent on a railroad settlement; in other words the plans for the transfer of the leased territory. the agreements with regard to properties of a public character other than is the withdrawal of the Japanese

Dr. Alfred Sze, the Chinese Minister, who is participating in the discussion, railroad settlement, expressing at the same time the belief that the deadlock would be broken.

Difference Eliminated

It was stated that the Chinese delegation was eminently satisfied with the presentation of the open door policy nade by Secretary Hughes and Sir Auckland Geddes, the British Ambas-

indicated that the two countries are not far apart on the practical application of the open door maxim. This question of wireless rights was the only recent illustration of a difference of view and it is stated now that this difference bids fair to be eliminated. While the statement on the open door given the committee yesterday did not attempt a geographical definition.

FAVORABLE REPORT making programs subjected to the influence of education.

"You are still in the pioneering field," said Dr. Smith. "This may sound strange to teachers in New England, which has always led in this matter, but your work is not fully recognized nor has it made a deep impression on the public conscience, and it is work on the public conscience, and it is not yet an integral part of our education.

DECLARED SAFE

DECLARED SAFE

DECLARED SAFE

**Declared parties, that the South-western had put a valuation of \$6,000,-000 on its properties.

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did not attempt a geographical defini-tion of what the China, to which the theory is to apply, actually is, the Chinese delegates are proceeding on the clear assumption that it includes Manchuria, Mongolia, Tibet and Chinese Turkestan. This, they say, must be taken for granted as there is no specific exclusion to the contrary.

Special Privileges Barred

The statements were not made public, but the American presentation was in the main an enlargement of the note of July 1, in which Secretary Hughes

"Your reference to the principle of the open door affords me the opportunity to assure you of this government's coninuance in its whole-hearted support of that principle, which it has traditionally regarded as fundamental ooth to the interests of China itself and o the common interests of all powers in China and indispensable to the free and peaceful development of their commerce on the Pacific Ocean. The government of the United States has never associated itself with any arrangement which sought to establish any special rights or privileges in China which would abridge the rights of the sub-jects or citizens of other friendly states; and I am happy to assure you that it is the purpose of this government neither to participate nor to acmight purport to establish in favor of rights with respect to commercial or regions of the territories of China, or which might seek to create any such oly or preference as would exclude other nationals from undertaking any legitimate trade or industry or from participating with the Chinese Government in any category or public

Non-Interference Advocated Effort to Intercede in Chinese Affairs eign governments to 25 years remains Denounced by Senator

Special to The Christian Science Monitor from its Washington News Office WASHINGTON, District of Columbia

-Denouncing the Washington Conference for considering a program "which would control the Chinese finances and would otherwise abridge the political and fiscal autonomy of that nation," William H. King (D.), Senator from Utah, yesterday sought to put the Senate on record as reming the traditional policy of the States against interference with the domestic affairs of any other

Senator King's bill is aimed particularly at the "interference" with the Chinese tarin by the committee of the Conference, headed by Oscar W. Underwood, Senator from Alabama, the Democratic feeder, is one of the American delegates. The resolution denounces "any attempt to require China, by treaty or otherwise, to fix the tariff duties which she may be permitted to lay or collect upon imports or to control the international taxation of China."

The resolution affirms that this attempt on the part of the Conference the unwarranted interference with the independent powers and sovereign rights of the Chinese Government is in violation of international law."

MASONIC CELEBRATION than once, sometimes because of the indifference of public officials and sometimes on account of the lack of interest on the part of the people. "What will history say of h

'China has always been an independent nation, governing its territories and peoples and promoting the peace

program which would control the Chinese finances and taxes and would otherwise abridge the political and Street.
fiscal autonomy of China." Because of this condition, the resolution would gram put the Senate on record as "demand-States to refrain from interference with the internal affairs of other nations be adhered to at this time in all the Historical Tree, still standing near dealings and relations between the United States and China."

Ten Japanese to Depart

WASHINGTON, District of Columbia -(By The Associated Press) - Ten tained in 1791. members of the Japanese arms Conference delegation will leave today or of the State and nation are expected San Francisco on January 24. Among grand lodge of North Carolina will those returning are Major-General participate in the anniversary cereexpert for Japan at the Conference;
Lieutenant-Colonel Morita; Major
Nishahara, Professor Negishi, of the
Tokyo Commercial University, who is
one of the advisers to the delegation;
Dr. Tachi an adviser to the Foreign Dr. Tachi an adviser to the Foreign Office in international law, and sev-

SPANISH PREMIER-UNCHANGED

Special cable to The Christian Science Monitor from its European News Offics MADRID, Spain (Monday)—King Alfonso has reaffirmed his confidence in Anthony Maure, the Prime Minister, who will continue in office with the name government. A conference on the question of tariffs and customs duties was arranged for today. question of tariffs and customs so was arranged for today. The mption of office by Mr. Maura to a victory over the militarists, ic feeling was shown on Thursday when some 3000 persons demonstrated against the military juntary.

Its Amendments Reduced

Special to The ChristIan Science Monitor m its Washington News Office WASHINGTON, District of Columbia -The allied debt refunding bill, the passage of which has been urgently requested by the Administration, was approved by the Senate Finance Committee yesterday after most of the pro-visions which had been objected to by the Secretary of the Treasury and by the President had been stricken out. These provisions, which had been

written in by the committee regardless of the protests of the Secretary of the of the home is its spirit." Treasury, called for semi-annual interest payments and for interest at a rate of not less than 5 per cent. It was pointed out that this would make the law of no value and practically inoperative. One of the reasons for seeking the enactment of such legisla-tion was that the government might have a free hand to deal with each country as circumstances demanded and to enter upon negotiations having in view the working out of the peculiar problems in the several countries to the mutual advantage of creditor and debtor countries alike.

It is impossible that most of the countries can pay anything at this time in the way of interest and the flat quiesce in any arrangement which rate of 5 per cent was regarded as manifestly unfair. The total indebtedforeign interests any superiority of ness to the United States is approxi- of public libraries established in Armately \$11,000,000,000 of which about economic development in designated \$1,000,000,000 is interest which will fall due in April. Great Britain, which owes more than \$4,000,000,000, is the only one from which it is at all probable that interest could be collected. She has provided for such payment in her budget but it is not yet known how this will be worked out. France, which owes more than \$3,000,000,000, cannot pay, and the same story holds good down the list.

The provision limiting the terms of the bonds to be accepted from the for-eign governments to 25 years remains in the bill as finally reported. Other-diplomatic appointment, was Minister had little or no trust in others. He in the bill as finally reported. Otherwise it is in the form in which it passed the House, and which the The public library m President has indicated would be acceptable to the Administration. It sets up a commission with authority, subject to the approval of the President, to refund or convert and to notable efforts, he brought a number extend time of payment of both principal and interest. The Secretary of the Treasury would be the chairman of the commission and the other members would be appointed by President. It was stated that the measure would be pressed for immedi-

ate passage. Not only will it be a relief to the government to be able to deal with the debts, and to set about the establishment of a better basis for trade and commerce with the debtor na-tions, but it will facilitate the participation by the United States in the economic conference to be held in Genoa. Nothing, however, will be done about defining the position and intention of the United States until the extent and character of the agenda only 60,000. have been officially presented to the United States. This has not yet been done, it 'was stated yesterday.

is "in contravention of the settled policy of the United States, and that

NEW BERN, North Carolina—Elab-orate preparations are in progress hand by Dr. Naon, who was then Min-great war or we shall not. If we by St. John's Lodge, No. 3, A. F. & ister of Public Instruction. Dr. Naon have war, it will be said that if Wood according to Chinese customs and in-stitutions," and the resolution declares | A. M., for the celebration in this city pletely and put it under a separate Library Bureau which functions as a have happened. If there is no more ti to be "the sovereign right of China to determine its own domestic affairs."

Senator King charges that "at the Conference on Limitation of Armament now in session, certain powers, including the United States, have under consideration the adoption of a banquet and speaking. The streets will be dressed in gala attire, with

One of the features of the day's program will be the reenactment of the scenes attending the arrival at what is known as Tryon's Palace, in 1791, of George Washington. From the Tryon Palace the scenes will be changed to an old wharf on the Neuse River, under which Washington stood, and thence to the James A. Bryan house, formerly the residence of John Stanly, where George Washington was enter-

Delegations of prominent Masons and their friends from many sections orrow for Japan, embarking at to visit the city for the occasion. The who came here from Europe to monies. The program of speakers,

guests, to the number of several hun-dred, will attend the barbeque to be

served at the farmers' warehouse. TRAINING GIRLS IN HOME-MAKING URGED

scially for The Christian Science Monitor BOSTON, Massachusetts-Asserting

Measure for Handling Foreign but your work is not fully recognized nor has it made a deep impression on the public conscience, and it is not yet an integral part of our edu-States Goes to Senate With cational system, as it should be. It is not unusual to find educators who express their belief in vocational 'if it does not interfere with the regular work.' To impress everybody with the fact that it is not irregular and not apart from the system is one of your great responsibilities. You can help to keep open the doors of opportunity for every child, that all may share in the same degree the responsiprépared, mended clothing and a careful family budget do not make a home although they are necessary to it. There are spiritual values that must be emphasized, since the real center

ARGENTINE PUBLIC LIBRARIES EXPAND

Government Bureau and Is

By special correspondent of The Christian Science Monitor

BUENOS AIRES, Argentina-There has been a remarkable increase dur-ing the last few years in the number "Politicians Cut Hawser" gentina, especially when it is considered that the commission which has

tina to reorganize educational meth-

Funds Under Budget

Ever since President Sarmiento started the public library movement, it has been under the direction of the Ministry of Public Instruction and funds for the work are provided by subject to political caprice every year the Library Bureau cannot plan beyond the allotment allowed it by each fact that the national budget for 1911 overthrow his accomplishments. allowed 1,200,000 pesos for the work of the Library Bureau and this year

After the retirement of Mr. Sarmiento from the presidency, the library movement was deprived of his official patronage and, consequently, suffered the results achieved in recent years have been the fruits of his efforts. Selection of Books

The Library Bureau is charged with the buying, exchanging and distribution of books which are sent to towns and districts where there are no other libraries, the books being chosen ac-cording to the needs of the people in each district. Because of the lack of resources at its command, the bureau has had to give preference so far, to books dealing with national activities, such as cattle-raising and agriculture but an effort has been made in the last two or three years to establish libraries of elementary works on the apnlied sciences, together with textbooks on such subjects as literature and history. This method has been made necessary because the Library Bureau has ad to confine its purchases to cheap editions in order to keep all the libraries under its jurisdiction as well supplied as possible.

The majority of the elementary li braries have been established in the territories where they partially make up for the scarcity of schools. These libraries are supplied especially with books on Argentine history and geography, destined to keep alive the na tional spirit of the people living at great distances from the capital.

Another important and interesting function of the Library Bureau is the international exchange of books, this activity being largely confined to an exchange of official publications among government bureaux in different parts of the world.

FLAG TALK IN TEXTBOOKS

Special to The Christian Science Monitor from its Eastern News Office

NEW YORK, New York - "No matter what we may call it, whether a League of Nations, an Association of machinery are being shipped to Los Nations, or any other name, the people Angeles, to be set up in the yards. bilities of citizenship. Good food well of America are going to see their duty, as pointed out by Woodrow Wilson, and are going to perform it," said Henry Morgenthau, former Ambassador to Turkey, at a mass meeting in the Town Hall yesterday noon, opening the week to be devoted to the collection of the Woodrow Wilson Foundation Fund.

The foundation will establish series of awards for individuals or groups who have rendered meritorious service to democracy, public welfare, National System Regulated by a liberal thought or peace through justice, according to the ideas promulgated by Woodrow Wilson.

"When the United States entered Financed From the Budget-the world war," Mr. Morgenthau con-Books Suited to Communities self two questions, 'What was it all about?' and 'How did the American

"Politicians Cut Hawser"

"It was Woodrow Wilson's business Bay. to be the peacemaker of the world. this work in charge has been greatly In 1917 he made proposals which, if handicapped by lack of funds. In adopted, could have accomplished 1910 there were only 101, public libraries in the republic. In 1920 there United States was looking for no perwere 825, and the commission is now sonal gain or advantage. When he trying to reach the 1000 goal. It is entered the war it was for the purparticularly interesting to Americans pose of waging war to end war. In to know that the success of the public this he had the fullest support of library movement in Argentina is due those who had the best interests of largely to the initiative and effort of the world at heart, and who had risen Dr. Romulo S. Naon, a former Argen- to the surface during the struggle. when he made the proposals which The public library movement in this led to the organization of the League republic dates from 1870 when it was all right-thinking people rallied to the started by President Sarmiento, who support of the new ship of state, and perhaps did more than any other one person for education. Among other This division was not a party question; it was the old division between of American school-teachers to Argen- right-thinking people and those who failed to maintain that standard.

"If Woodrow Wilson had been a conqueror, a monument of stone would have been a fitting memorial to him after he was gone. But he when copies of the ballot were refought for an idea, and it is but fitting ceived from the International Cham- tody of any person by parole, placing that we should establish something to encourage ideas. Furthermore, he is not gone and we have not gathered the national budget. As the budget is to honor him as such. His speech of yesterday is heartening to the people." attention to the fact that wherever a dorsement of Herbert Hoover, Secre- tion such courts may hear and detersuccessive budget. The importance of great figure had arisen in republics, this limitation is well shown by the there had always been attempts to

"The bigger the man the fiercer the attacks," she said, calling attention to the anathemas heaped on Washington and Lincoln.

"So when Woodrow Wilson, at the opening of the war, was staggering under the burden, a perfect avalanche many ups and downs. The movement of abuse was launched against him. was in a precarious condition more No word in the whole vocabulary of

terest on the part of the people. "What will history say of him? Fifty countries. . Comm The movement was on the verge of years hence we shall know. By that reorganized the library service com-pletely and put it under a separate after the world war, this would not the Washington Conference, which is as would increase exports, and after directly inspired by it, and such steps as may follow?

"Woodrow Wilson led the way, and no Republican or Democrat, or group of Republicans or Democrats, can make history render any other ver-

"If we wait to erect a monument to Woodrow Wilson that monument will be the apology of a nation. The time to show that some of us know that he was right is now. I am outside of Mr. Wilson's party, but I recognize his sincerity, I honor his integrity, I appreciate his faith and vision and I wish to protest against the abomination of visiting the condition of the world on him. I protest against people when they are wrong, of making a man pay a penalty because he is right.

Other speakers included Augustus Thomas, playwright; Hamilton Holt, editor of The Independent; Martin T. Manton and James W. Gerard, former Ambassador to Germany.

SAN PEDRO SHIPYARD WILL BE MODERNIZED BY BETHLEHEM FIRM

Special to The Christian Science Monitor from its Pacific Coast News Office SAN FRANCISCO, California-The Bethlehem Shipbuilding Company, a subsidiary of the Bethlehem Steel Corporation, has purchased the yards, dry docks and machine shops, the complete plant of the Southwestern Shipbuild, ing Company, on Los Angeles (San Pedro) Harbor, in southern California, BOSTON. Massachusetts—Asserting that every girl should be trained in home-making, Dr. Payson Smith, commissioner of education for Massachusetts, told the New England Home Economics Association that the home is the corner stone of civilization, older than the school, and that it must be cafeguarded and all home—

That TALK IN TEXTBOOKS

Special to The Christian Science Monitor

RALEIGH. North Carolina—Dr. E.

C. Brooks, State Superintendent of western Company, and J. J. Tynan, personal representative of Charles M. Schwab, and general manager of the ways of showing respect to it will be inserted in the next edition of the textbook on civil government taught in the North Carolina public schools.

Woodrow Wilson Foundation install immediately at the Southwest-ern yards a 12,000-ton dry dock which Fund Say That Some Form of World Organization Is Sure

World Organization Is Sure

World Organization Is Sure

Will be ready for operation about February 15. Francis B. Smith, who constructed the dry docks at Mare Island and Pearl Harbor, will be in charge.

... A number of other important changes will be made at the southwestern plant, and a large number of machine tools, such as boring mills shapers, slotters and other up-to-date New electrical equipment is being installed and several modern buildings will be constructed to make the yard an efficient and up-to-date repair plant.

"The Bethlehem Steel Corporation intends to go into other lines of manuaccount of the new steamship lines pered it in its operation. which it is apparent are to run from Los Angeles to Oriental ports, the of business. Furthermore, the com-pany will fabricate, at Los Angeles harbor, structural steel for building, thereby making it possible to deliver this produce direct from manufacturer

to consumer." The Bethlehem Shipbuilding Corporation also is preparing at present to build a new type of Diesel heavypeople feel about it?" He knew that duty marine oil engine at its plant in we could never have entered the war San Francisco, and to install these enwith any hope of success, unless a gines in a number of steel hulls built as steamships for the Emergency Fleet Corporation, at the Bethlehem shipyard in Alameda, on San Francisco

VOTE TO BE TAKEN ON CREDIT PLAN

Business Firms of Twenty Lands Are to Ballot on Advisability of Pressing for Ter Meulen

Special to The Christian Science Monitor. from its Washington News Office WASHINGTON, District of Columbia A vote is being taken among the business organizations of some 20 countries on the advisability of pressing for the adoption of the Ter Meulen plan for international credits, it was himself drew up. announced by the United States Chamber of Commerce, yesterday, ber of Commerce. The plan was first out, adoption or guardianship, it shall brought to the attention of officials be committed, when practicable, to an o encourage ideas. Furthermore, he s not gone and we have not gathered to honor him as such. His speech of vesterday is heartening to the people."

Drummond Drummond-Fraser of London, and has received the hearty indexed in the custody of a person, of the examiner designated to take evidence. The examiner's report, if sustintion governed by persons, or placed in the custody of a person, of the examiner designated to take evidence. The examiner's report, if sustintion governed by persons, or placed in the custody of a person, of the examiner designated to take evidence. The examiner's report, if sustintion governed by persons, or placed in the custody of a person, of the examiner designated to take evidence. The examiner's report, if sustintion governed by persons, or placed in the custody of a person, of the examiner designated to take evidence. The examiner's report, if sustintion governed by persons, or placed in the custody of a person, or placed in the custody of a tary of Commerce, the American mine such cases with or without a

> business organizations. The plan proposes the formation of an international organization through there remains much to be done. Unwhich the government and private der the new law I hope that it will traders of impoverished nations, under soom be possible to wipe out the pracadequate guarantees to the leaders, tice of trying children, especially in may secure means for the financing of cases of neglect, as criminals. Also their essential imports. It contem-plates the appointment of an interna-the right of appointing guardians after tional commission of bankers and busi- proper investigation; lack of this ness men to pass upon the gold value power has greatly hampered our work of assets to be assigned in these for parole carries with it no authority country would safeguard the adminis- care a child may be paroled, a fact tration of assigned assets against pos- which frequently militates against the sible default and loss to lenders.

> the international commission that it dure so that technical trials for crimwould balance its budget at an early inal offenses may be done away with, date, removed barriers restricting the that is, that the general conduct of movement of goods, and allow the im- the children be inquired into instead portation only of goods essential to of the technical details of their of-the stimulation of such internal trade fenses. it had assigned assets, it would be permitted to issue bonds, generally spoken of as Ter Meulen bonds, up to the gold value of its assigned assets. The government, through the national commission, upon receipt of satisfactory guarantees, would then lend these bonds to private traders or in some cases might itself use them to finance imports essential to restoring the export trade of the country.

ULTIMATUM SENT TO CHINESE PREMIER

Special cable to The Christian Science Monitor from its European News Office SHANGHAI, China (Monday)—Opposition to the new Premier, Liang Shih-yi, known as "the god of wealth," and his Cabinet reached a climax on Sunday, when an ultimatum was sent to Peking by General Wu Pei-fu, inspector-general of the provinces of Hupeh and Hunan, demanding the entire government's resignation within

seven days.

If the Premier fails to heed the demand General Wu Pei-fu states he will forcibly eject him. All the Yangtze provinces support the ultimatum, and third government at Shanghai or Nanking,

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PROTECT CHILDREN

udge Hoyt Says Courts Are Hampered by Obsolete Statutes Children's Courts Urged to Safeguard Juvenile Interests WINNIPEG SCHOOL

Special to The Christian Science Monitor from its Eastern News Office

NEW YORK, New York - Much eeded power to safeguard the rights and protect the interests of neglected or ill-treated children may be bestowed upon children's courts and courts of domestic relations under the recently passed amendment to the state Confacture and to carry a large stock of which the court was now obliged to

company expects to do a large volume against for lack of proper guardianship or on other charges under a sec would bring charges in behalf of the school. Judge Hoyt said, because it opens the way to the establishment of modern standards of social justice for the Every member of the committee

> from granting equity or chancery power, (and the care of wards of the State is a function of the court of chancery), may now establish children's courts and courts of domestic relations as separate courts, or as parts of existing courts hereafter to be created, and may confer upon them such jurisdiction as may be rection of adults responsible for or contributing to such delinquency, the support of wife, child or poor relative by persons legally chargeable therewith who abandon or neglect to support any of them," said Judge Hoyt, quoting from the bill which he

"In conferring such jurisdiction the Legislature shall provide that whenever children are committed to an institution or are placed in the cus-Bankers Association, the United States jury, except those involving a felony. Chamber of Commerce, and various "The children's counts have accomplished a great deal during the last decade," continued Judge Hoyt, "but nissions in each on the part of the person in whose child's welfare. Another needed re-After a debtor country had satisfied form is the remodeling of the proce-

"The State Commission for Child Welfare is at work trying to coordinate laws affecting children and to work out a program of suitable revision, a reform of legal procedure which will bring about closer relations between our court and the court of domestic relations. "Children's courts have already ac-

complished much in keeping children

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out of institutions and in preserving the family as a unit of society. They have helped children in general by handling cases as individual problems and by giving each child as large an opportunity as possible to develop under favorable conditions. Also mil-lions of dollars have been saved to the taxpayers annually by the reduction of commitments to institutions.

PROBLEM TACKLED

Special to The Christian Science Monitor from its Canadian News Office

WINNIPEG, Manitoba-A committee comprised of representatives of the largest organizations in Winnipeg is at work on a scheme designed to procure further educational facilities for more than 5000 boys and girls who, stitution, according to Franklin Chase through various circumstances, were Hoyt, presiding justice of the Chil- forced to leave school early and endren's Court of this city, who told a gage in industrial activities. At the representative of The Christian first meeting of the committee, held Science Monitor that the laws under recently, the result of a census conducted last summer was presented, structural steel always on hand. On work were obsolete and greatly ham- and this showed that of 10,708 school boys and girls in Winnipeg, approxi-At present a child brought into court, mately one-half were not attending no matter how young, is proceeded school. The object of the census was mately one-half were not attending to determine the exact conditions in Winnipeg in respect to children not tion of the criminal law. It should be attending school and the conditions just the other way, that the State under which they live after leaving

child, he explained. Also under the After a study of the figures yielded present statutes the court has no by the census, the proposal was made power to appoint guardians but can by several members of the committee only parole the child or commit it to that part time education might be an institution; it should, he says, have provided for those who were handipower to appoint a guardian after capped by having had to leave school thorough investigation. The passage of the amendment is very gratifying, It was agreed that employers might

Every member of the committee children of the community.

"The Legislature, which was formerly prohibited by the Constitution in the census. Each promised to put the matter before his organization and come to the next meeting prepared to say what they would undertake to do.

EXTREMISTS BUSY IN INDIA

Special cable to The Christian Science Monitor from its European News Office BOMBAY, India (Monday) — The International Loan System

Sys secretary at Guntur, Madras, tele-graphs that the policy of non-payment neglect or dependency, and to compel of taxes has begun there, while Congress workers in Gujerat, Bombay presidency, announce that they have decided to commence immediately to break the government order prohibiting processions.

> CANAL RIGHTS UPHELD WASHINGTON, District of Columbia The right of the United States Steel Corporation through its subsidiaries to operate steamers by way of the Panama Canal is upheld in a tentative

point.

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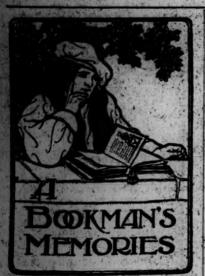


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Dean Inge

No one, so far as I know, has ever ded "Outspoken Essays" by the of St. Paul's in a list of Bed-Books. This volume rests on a irst, and a churchman afterward, exchanged much since the

It was George Bernard Shaw who vivial gatherings.

Illed 252 an "inspired page." This Why, then, does in the standard of the s statement is imbedded in a review by G. B. S. of "Outspoken Essays" in an American journal, and I thought it so direct and to the point that I preserved it, and have pasted it within the cover of my copy of "Outspoken Essays." On economics G. B. S. and the Dean are diametrically opposed. Suspect that Mr. Shaw is more nearly fight of the two; but that does not concern his here. What does interest me is that Dean Inge is one of Mr. Shaw's teroes. He is as enthusiastic, about him as about Samuel Butler. Insten to G. B. S. s opening sentence.

hary churchman our most hary man. Here is another passage, If you do not read tspoken essays of his, you s hopelessly out of the move-f you had not read my latest Mr. Chesterton's book on or Mr. Well's José and The Undying Fire.

th "sing") was first called y Dean" by the bright ling paper that christened n—"The Twopenny Tube." As made him popular with the masses, names had gone out of fashion, tmer days every one spoke of Mr. sione as "The Grand Old Man,"; Gladstone as "The Grand Old Man," of Mr. Disraell as "Dizzy," of Mr. Joseph Chamberlain as "Joe." Not until he was called "The Gloomy Dean' did the Dean of St. Paul's become pobular. It amused The Man In The Street, and when he found that "The Gloomy Dean," had a biting tongue, and was quite fearless, about saying what he believed to be the truth, The Man Is. The Street elevated him to the sition of a favorite. There is no ment like a nickname. When will not find a vacant seat in the girls how to use the touch system

justified? Well, I have made a careful the Department of Physical Education has now obtained a number of that if he and Sir Harry Lauder were brought before me as candidates for these future teachers how to ride. a prize to be given to the joillest looking man, and the joillest talker I should at once select Sir Harry Lauder. But the Dean is a kind of humorist. He accepts the nickname. Savings Bank. In the recent financial prefaced his remarks by a reference to his reputation for "follity." On this occasion the Savages received him a rumor circulated attacking the credit with musical honors, that is they sang of the women's bank.

musing clubs in London. Why, it may well be asked should the Dean of St. Paul's be present, as an honored guest, at the sixty-fourth annual dinner of the Savage Club? What enjoyment can the author of "The Philosophy of Plotinus" with scholastic distinctions so many that he himself can hardly remember them sil—Fellow and Tutor of Hertford College, Caford: Professor of Divinity at Cambridge; Bampton Lecturer; Paddock Lecturer, New York—what kind of attraction can he find in an hilarious evening at the Savage Club? Or on the many other occasions when he dines in public? He is as great a diner-out as Robert Browning, and he always says something that sub-editors fasten upon. There were his remarks upon clothes watch have run through the press of the land. He said that we all waste two years of precious life in putting that sub-editors fasten upon. There were his remarks upon clothes watch have run through the press of the land. He said that we all waste two years of precious life in putting that sub-editors fasten upon. There were his remarks upon clothes watch have run through the press of the land. He said that we all waste two years of precious life in putting that sub-editors fasten upon. There were his remarks upon clothes watch have run through the press of the land. He said that we all waste two years of precious life in putting the hould compute how many years of precious life in putting that should compute how many years. By the should compute how many years of precious life in putting the allowed to issue. The land should compute how many years of precious life in putting the allowed to issue. The land should compute how many years of precious life in putting the careless bore over the profession of the bores so that only the flow capable of being used will be allowed to issue. The land the profession was precious life in putting the profession is taking steps to precious life in putting the precious life in putting the profession is taking steps to prove the profession of the bores so that only the flow

on their gaiters. Elsewhere he remarked, "If women were sufficiently well educated not to care about pay no dividends, and the rents in Park Lane would go down.

But even the pulpit and after-dimer lism, and somewhat to the dismay of his learned and exclusive Oxford and mirable journalist and can write vigorously and refreshingly on any sub-ject from the making of Limericks to the purification of the English language. He can even say gloomy, smart Street is eager, too, for something else, if only it is presented to him straightforwardly, as in the following passage from one of his journalistic articles:

have never been less in danger than they are now. Those who believe in a fore composing myself to sleep. The attraction of the book is, I think, its intellectual honesty, and the realizatraditional beliefs. If we have faith tion that every page shows a well- in the truth of our message, and in stored intellect working fearlessly and the tendency of truth to establish it-with blting fervor. There is no fine self against error; if, above all. we writing in it, no attempt to please or believe that the world is being eduo impress, just an intellect, just a cated by the spirit of Truth, we shall at churchman, who is a thinker not be overanxious to buttress up attractive title of Argyroxiphium every crumbling outwork of the forng follies and fancies, and think- tress, and to har the path of free inng his way roughly through the prob-ems of life. He has no illusions. opinions prove to be erroneous, as we semblance is so slight as to be totally should naturally expect, it is far bet-ter that the truth should be hammered To attempt to describe the silvent out without official interference. The heavy hand of authority may some times force a man to unsay; it cannot a cactus plant. If would be a wholly

make him unsee." But why argue it? The inof this passage is that it is a joyment can "The Gloomy Dean" posent of what the Dean of St. sibly find in these banquets, where he is always asked to speak, and in these canie cinders. You are standing upon essays that I have read most columns of literary journalism he lava of some ancient flow, and all about you is more lava, black, twisted heaps of it. Piled upon this lava, or Thave written in pencil "Inspired dark, troubled, ascetic face, and I thrown out through some vent in the of G. B. S. see cutting pasted in always feel that he would be happier crater floor and heaped high in in his book-lined study than in con- shapely cones, are acres upon acres,

Why, then, does he attend them? der that he may try to help and direct pourings appears to be barren of life. the world. He may succeed; he may Closer scrutiny, however, reveals the fail; but he is not afraid to take up presence at a point high up on the

CHINESE WOMEN

cially for The Christian Science Monitor The position of women in China is changing at a pace which seems phe-nomenal in view of the centuries of complete and absolute subjection in which woman has been held through-out the East. This freedom is found, of course, largely in the cities where foreign influence has been I felt, but with the traditions of the past once broken, it is surely only a question of time before women will become eman-cipated throughout China. In the treaty ports and in Peking Chinese girls are constantly seen dancing in the ballrooms of the foreign hotels, and they associate with men with all the naturalness of the girls of America. Such a sight would have been unbelievable to the observer of a very opinion that it was this few years ago. In many and various ways the fact is borne home that Chipart in the life of the country.

Schools for girls have long since been established by the missionaries, with the government soon following suit. Under the terms of the return to China by the United States of the Boxer indemnity, a certain number of girls have been sent to America for their education. Totay Peking has a woman's normal school which is turning out teachers who have gone through a curriculum of both Chinese Man In The Street elevated him to the and foreign studies. In the Department of English typewriting has only recently been taken up and a number ge is announced to preach you of typewriters obtained to teach these with the maximum of efficiency, while. of "The Gloomy Dean" still more up to date is the fact that

humorist. He accepts the nickname. Savings Bank. In the recent financial At the Savage Club Dinner, where he panic which swept the city and almost was one of the guests of honor, he caused the failure of the two govern-

with musical honors, that is they sang
"For he's a jolly good fellow."

It may not be generally known, in
remote districts of America, that the
Savage Club is one of the oldest, and
certainly one of the most riotous and
amusing clubs in London. Why, it
may well be asked, should the Dean of
St. Paul's be present, as an honored

St. Paul's be present, as an honored

there has been a total diminution in the flow of water from 268 bores, selected bores of something like 21,400,000 gallons a day, or about 23.8 per cent. It is now being recognized that the artesian water must be conserved by the partial closing of the bores so that only the flow capable of being used will be allowed to issue. The lyrigation Commission is taking steps magnificative caralless hore owner.

THE SILVERSWORD

Specially for The Christian Science Monftor Of all the myriad forms of plant life in which the Hawaiian Islands percentage would be even less.

of Maui, a region accessible only by ever.

The silversword gets its name from the peculiar sword-like leaves with black rascal!" form the base cluster of the plant. Botanically it is known by the un-Sandwicense, and is said to be related to the sunflower and the chrys-

To attempt to describe the silversword in any but its natural setting would be like painting a rose upon incongruous and ineffective picture. of reddish-brown cinders, imparting

to the crater landscape, a rugged, I think the answer is that he forces, mountainous appearance. At first nimself to mix with the world in or- glance this wilderness of volcanic out-Closer scrutiny, however, reveals the the cross night after night, at hilarious steep side of a cinder-cone, of some-gatherings, as well as in the pulpit. thing white, contrasting sharply with thing white, contrasting sharply with the prevailing burnt-ochre shade of the soil. So remarkable is the appearance of this phenomena in the midst of surrounding desolation, that it would be a lazy man indeed who would be content to pass on without making a closer investigation.

> is not the simple matter which it distance between the door and the Ronald McNeill stands where Lord may appear to the man who is contemplating the ascent from below. Cinders form but a soft and sliding foothold, and each upword step is accompanied or followed, by a back-slipping which sometimes seems, to the climber to he think our strawberries will bear this exceed, in distance covered, the upward step. So it is only after considerable scrambling that the goal is has been lying in wait for him and reached—and what was a mere patch hurries across the road with a melon



From a cluster of silver leaves rises a stalk of red flowers

of white on the side of the cone is seen in its true form, a magnificently The characteristic part of the plant

s its base, composed, as has been aid, of gracefully curved, sword-like leaves, whose evaporation-resistant covering of short hairs gives them a ruly silvery sheen. From the center of this cluster springs a tall, straight, and many-branched stalk, sometimes three feet or more in height. On the short, curved branches which radiate from all sides of the stalk, grow flowers, of a deep, rich red. Stalk and flowers, however, may not be found at certain seasons of the year, that part of the plant being seasonal, as is the case with the fruiting bodies of most lants. The silvery leaves which form the base are, on the contrary, apparently perennial. Even when the plant is lifted, shallow roots and all, from its native einder bed, the leaves retain. It is not our their shape and luster indefinitely, our postman. Everybody on his route though the cluster will in time dis- is his friend. The school children

It is a matter of concern and regret to all true lovers of the beautiful and the unusual in nature that good specimens of the silversword plant are each year fewer, each season more difficult to find near the more frequented trails through Haleakala. Strenuous efforts; indorsed and backed by the National Park service at Washington, are being put forth to stop the wanton

destruction of this rare and beautiful plant, and it is hoped that these efforts may succeed.

"MAIL!"

abound, the least known, the rarest. Specially for The Christian Science Monitor pegarious Dean. He has entered jourant perhaps the most remarkable in The neighbor's collie barks, an esappearance, is the silversword. It is tatic, excited 10 o'clock bark, a blue displaced, it should have regained and Specially for The Christian Science Monitor safe to say that not one in a hundred cap bobs along behind the hedge, there Cambridge friends, seems to enjoy of Hawaii's residents have actually are heavy boots in an even tread com-Evening Standard—on Anything, just seen the silversword plant in its nating up the drive—"Mall!" and a bang ruler in any country so securely seated and the children were on the lookout as you or I might. He makes an ad- ural state; and among the thousands of the outer door. The postman! Our in the affection of his countrymen who yearly visit Hawaii's shores, the postman-the whole family owns him. as the monarch who stands as the No man who comes to the door is as The reason for this is that the sil- popular as he, no occupation so enversword grows only in the great ex- grossing but gives way for a quick things about Bishops. And he is wise timet crater of Haleakala on the island enough to know that The Man In The of Man a region accessible and the Big sister has been running the type. Big sister has been running the typeclimbing a 10,000-foot mountain, then o'clock there is silence in the library. clambering down a matter of half a Her head is bowed over her work, but mile into the crater itself. It is her ears are tuned to the scrape of a "The foundations of Christianity claimed that the silversword has also heel on the drive. There is always been found growing at points above the nope that a letter from been found growing at points above will come today. Mother's foot is on the 8000-foot level on Mauna Kea, the sewing-machine treadle, but her divine revelation through Christ, in an Island of Hawaii; and it is known to window commands a view of the cortrue home, and in the standard of have been found in the Himalayas of ner, hers is the vantage point for first shelf beside my couch, and two or three nome, and in the standard or three times a week I read a page bethree times a we round her snowy curtains when the clock is nearing the hour. "Has the postman written me today? Oh, the Who shall be the first to receive the

precious handful? Hers the reward.

Not only can she seize her own and

depart to a private retreat for perusal, or deal out the others' with a rich and bounty-bestowing manner, but she has something more. Thrown in with the mail is our postman's smil-ing greeting, his quick, "Here's just the one you've been looking for," or "All for you today; not a bill among them." Not for nothing has he been postman since all of us grew out of curls. He knows many of our secrets, and most of our ambitions. Big sister usually manages to conceal the rejected manuscript from the sight of the family, but strange to say she never objects to the postman's sympathetic grin with which he puts the flat manilla envelone into her hand. Sometimes he says not a word, but there is much understanding exchanged in their glance. Occasionally he says something like, "Didn't know a good thing when they saw it, did they?" which seems to help in keeping a stiff upper lip and trying again. We always knew big sister was his favorite because he often produced a waxy pear or a juicy apple from the depths of his bag and tucked it into her hand: She said she was sure he kept them for all the children along his route and so she was much flattered to have one saved for her.

Not alone in matters of mail is our does not have time to linger long Climbing the slope of a cinder cone upon the steps but many times in the gate his advice can be sought and accepted. In the question of rosesdoes he have a "Sunset" and a "Betty" and are they losing their foliage in a manner like ours? Does year or are they planted too close to be successful? Even the gardener in his hand. Our postman had given him the seeds, he must now sample the result and pronounce judgment on the quality. For our postman, when he has walked his long beat, goes home to his little brown house on the Middle Road and becomes a

> Think of the ambition, after trampto an auto-sprayer over his shoulder. Yet that is what he does. Every year in the spring he "takes, a vacation." We always know when the neighbors if nothing untoward intervenes the begin to plow that the mail will be late and a substitute on the beat beplanting his garden. In the fall he is away a second week, and we know for Monday to come round again.

him! On snowy days when he wades from full lies back to listen. up the drive in his hip rubber boots. cup of bouillon. On an August morning when every one chooses to stay in the bar. Mr. Winston Churchill artumbler of lemonade and klinking All turn attentive to that slim figa sudden rain bursts upon us, calls down, "One of you children get your say? A treasury bench, half anxious father's rubbers and a big umbrella half expectant, waits his words Here comes our postman, and he's Ulster listens with profound attention getting wet.'

Oh, he is a part of our dai'y life, ship with and loyal service to their near to the inner circle of the home though he seldom ventures over the "Lord Carson, I have differed from the company of the co or "I waited for the New York mail but your's didn't come.
you'll have two tomorrow." Probably remembered telling him that John had gone. How could he read the

It is not our family alone that love integrate, leaving only a bundle of wave when he passes at recess and separate leaves.

It is a matter of concern and regret far as the corner with hint. The

AT WESTMINSTER

In these days to many peoples monarchy seems an anachronism, and it is one of the curiosities of history The neighbor's collie barks, an es- that in England, where it was first retained its place in the hearts of the people. Yet so it is, there is no elected so Mrs. Lee, the housekeeper, had said, symbol of the British Empire today. Because of that, but more because of the fact that in the settlement of the Irish question he has played a part, constitutional to the last degree, and yet one in which the sympathies of a man have appeared in the speeches of a monarch, that his part in the opening of the recent memorable short session of Parliament was played with

neculiar splendor.

With what splendor only those who gain admittance to the Second Chamber on these occasions can imagine That lofty and gilded room, those elevated thrones, the robed peers, the galleries and galaxies of peeresses, a resplendent pageant of glittering color, the impressive procedure, the procession from House to House, all com bine to make the opening of Parliament by the King one of the great sights of the world. But after all, this is only the great prelude; the real parliamentary drama but begins with the return of the Commons to their more sober, but if possible, more jealously guarded precincts. No gorgeous robes here, no glittering cere monial: men in their week-day dress. dependent on their personality more even than on their position.

On this occasion a crowded Chamber is present to watch what comes nie was a well-known character in but once or twice in a century, the Hopetown, and the children at the abandonment by a great historical Lodge loved her visits. party of its policy and its purpose. To find the parallel, it would need to and a plaid shawl crossed over in custody of the Great Seal" were apgo back 65 years to the day when Sir Robert Peel under the pressure of Robert Peel under the pressure of events then, as his successors are today, laid aside for half a century the nered peak at the back. The strap of fiscal policy of protection which up to that had been the historic pursuit of his party. To Sir Robert Peel, Mr. was full, she stooped slightly forward Austen Chamberlain succeeds; but as she carried it to balance the weight. who to Disraeli and Lord George Bentinck? Colonel Gretton and Mr. Rupert Gwynne, with no less feeling, but how much less power, fasten upon the Unionist leader who today has to tell his party that Unionism must be relegated to the limbo of outworn and impossible political beliefs.

Mr. Chamberlain is ill at ease: no man more sensitive to imputations of inconsistency and change than he. He sits with set white face beheath that gleaming silk hat, last almost of the postman valuable to the family. He men so long appeared. On his right a double row raucous in their reproaches. Mr. Carson was wont to stand, and one realizes how much the government is advantaged by the change. The Prime Minister directs himself

to his great task, difficult but far from impossible. The House of Commons has been prepared for months for some such announcement as is being made. Mechanically, but without conviction, they have supported the government in one Irish policy. As mechanically, but with more relief they are prepared to support it in another. Men grow weary of strife and long for peace. The great protagonists have been replaced by a new generation engaged with other things. This perennial Irish question is a distraction to be escaped if possible. So a willing have." ear is lent to the words that flow from tackle the weeds in his potato patch, the Prime Minister's facile lips. Men or to shift from a heavy sack of mail are not too critical. His reasons may not be as wide as a church door nor as deep as a well, but they will serve. At the end of the speech he knows that

treaty will be ratified. Will anything untoward intervene? fore many days. Our postman is Mr. Bonar Law is once more in the House. On the third row behind the government bench he sits, quiet and that means bonfire time and the bar- attentive in the corner seat. He looks relling of apples. How we miss his well-that quiet face with the almost cheery face and how eagerly we look wistful expression of the eyes and that rare smile coming and going. What "There is some sort of law against will he say? It will make all the bribing Uncle Sam's officials," drily difference. To the onlooker, little of remarks father one day. Mother is emotion to give a clue. It is Thursknitting a famously long pair of wrist-day evening before he is up. Mr. Roers with thumb-holes, and he knows land McNelll has to be reminded that that before long they will be snug and warm on some one's wrists. Uncle Sam's official? Why, he is only members rise, but Mr. Speaker calls our postman! Of course we look after "Mr. Bonar Law" and a house far

Far from full but not for long. Here earlaps pulled down and collar turned they come from library and dining up, Jeanie hurries out with a steaming room, filling up the seats, finding places in the gangways, crowding at shaded rooms in the thinnest possible rives, the Prime Minister comes pickclothing, big sister will watch with a ing his way along the treasury bench. bits of ice. Mother, too, on a day when ure whose quiet voice is heard again after a long silence. What will he

threshold. He always seems to know him many times, differed strongly, I when any of us goes away and greets differ with him now." The words are my mother with, "Here's a letter from spoken, a sigh like a whisper in a John. Guese he got there on time." bench. The treaty is safe, the last shoal is past and it settles itself to hear what can only be criticism of detail. Mr. Bonar Law speaks on always quietly. Sincerely, judicially, sympathetically, he tells the Unionst Party that a moment destined since 1886 has arrived and the head must be bowed to the decree. He ends, the treaty is secure; but an all-Ireland

Sinn Fein has become a thing that LORD CHANCELLORS years may bring; but not this year nor the next. That is Mr. Bonar Law's Specially for The Christian Science Monitor achievement; the short session he has made his own.

GRANNIE



The strap of her creel passed over her forehead

to see who would catch sight of her first as she came up the drive. Gran-

Grannie wore a white-frilled mutch her creel of woven willow, passed over her head in front, and when the creel

This morning McLeod was the first on the spot as Grannie came up, and he was followed by two of his sisters. When Grannie caught sight of him a smile lit up her face with its kindly eyes. "Come awa', come near till I look at ye," she called. She set down her creel against the rough white wall loosening the forehead strap and drawing herself up to her full height. "Eh! It's no Maister McLeod that I see the noo? Sae big and sae braw a lad as ye've grown," and she clapped her hand on his shoulder. "And Mistress Mary," she added in delight. "Sic a little leddy as ye are noo, Grannie hardly knew ye. And 'tis the wee bairn, too," and she bent to take Eleanor's little face between her

The next moment George came bounding full tilt round the corner of the coach house, stopping short as he caught sight of Grannie, "Well, well and there's Maister George, the rogue," she said and her voice had an added tone of welcome in it as she took his shyly proffered hand. Pat tering along on the gray shingle, face like a rose, her mass of short golden curls gleaming in the sun, came Isabel -the last of the group to arrive. She too reached Grannie's side.

"Eh, ma bairn," said Grannie, catching sight of her in turn, "but it's a bonnie face and bonnie blue e'en ye

one to another-raising both her hands to clasp them again to herself. "Well, well," she said, "and now we'll see what Grannie has for ye." Putting her hand under her apron, she drew with white peppermints-those round strong, white ones marked with the double XX to show their genuine quality. The poke was opened and handed to the children in turn, the smile broadening on Grannie's face. She then turned to her creel. "I'm richt glad tae hae seen ye again, ma bairns," she said, "but now Grannie must be at her work.'

The children watched her for some time with interest and then slowly took their leave and wandered back to their play, satisfied at having seen Grannie and the creel once more and content to await her next visit. Perhaps they would hear one of her many tales then and ask some of the questions they loved to put about the sea and the boats and about Grannie's own children when they were young and lived in the house by the shore of the Firth.

The Friendly Glow

SOMETIMES we can ex-plain a complaint—Sometimes we cannot. In either case we try to be frank.

> The Edison Electric Illuminating Company of Boston

State Street Trust Co. 33 STATE STREET COPLEY SQUARE BRANCH
581 Baylsten Street
ASSACHUSETTS AVENUE BRANCH
OF Hassachusetts Ave. and Beylsten
DOSTON, HASS.

ABROAD

Specially for The Christian Science Monitor When an English newspaper announces that "Viscount and Viscountess Birkenhead will spend the Christ-Grannie was to come in the morning, mas recess at St. Moritz," few among its thousands of readers know the legal forms and ceremonies that are necessary before such a simple journey can be undertaken. For Viscount Birkenhead is the Lord High Chancellor of England and the Lord Keeper of the Great Seal. By law established the Great Seal cannot be taken out of the country, and the British Constitution makes no provision for the absence of the Lord Chancellor from the United Kingdom.

There have been times when a Lord Chancellor thought he could be a law unto himself, but he has generally lived to rue the day. Candinal Wolsey, proud and masterful, ignored all con stitutional usage by taking the Great Seal as far as Calais on his mission to France for Henry VIII in 1521, when Calais was part of the English dominions; but his royal master never forgave him, and in the day of his adversity the act was remembered to his disadvantage. In 1834 Brougham took the Great Seal with him when he went on holiday to Scotland, and a great scandal arose when it became known that when he was staying at Rothiemurchus the ladies of the house purloined it from his bedroom, and that he, when they allowed him to find it again, was so overloved that he let them make pancakes with it, between the silver dishes.

When the Lord Chancellor has to leave England he must delegate his office to a commission, according to constitutional practice. When Lord Haldane visited America in 1913 to address the American Bar Association. the commissioners "for the care and Chancellor took a trip to the Med terranean, lasting three weeks, about a year ago, the Great Seal was again put in commission.

The only break with this custom that one can recall is when he went to Paris to hand over to Sir Gordon Hewart, the Attorney-General, the legal bureau set up there for the



Children should be schooled early in the importance of Sunsweet Prunes—a natura sweetmeat that is food and confection in one. For sale

The Malvern Shop RELIABLE Glove and Hosiery House Men's, Women's and Children's Correspondence Solicited 153-155 Atlantic St., Norfolk, Va

RESIGN TRUSTEES

discharged and resign to the Court, see if I am right in the explanation. continued yesterday. The text of the Here is The Monitor income and outgo, proceedings is as follows:

giving the advertising, news agents,

SECOND DAY

EUSTACE ET AL. v. DICKEY ET AL CROSBY, J.

Court House, Boston, Jan. 16, 1922. Mr. SMITH. If the Court please: Counsel for the defendant Directors will now consider the appointment of full statement of the operations. new Trustees pursuant to the Interloc-Decree entered on Saturday. We have given notice to the Attorney-General that we would bring up this question this morning, and he has consented to appear and be Therefore if the Court will consider that question we wish to submit the names of the persons ned in the petition heretofore filed, and, with your Honor's permission, I wish to address the Court on that subject.

The COURT. I do not think that we ought to take up the question of the appointment of new Trustees until we have finished this hearing which is As soon as this hearing is finished I will take up that matter. We are in the middle of it and I think that ought to be concluded. I may say that after this hearing is closed I will take up that matter, and I shou'd names of persons thought to be eligi-ble and proper persons to appoint. I should be very glad of any suggestion that the Attorney-General might make in that regard. I do not think we ought to take that up now—the question of the appointment of Trustees.

Mr. WHIPPLE. Shall we proceed?

The COURT. Yes. JOHN R. WATTS. Resumed

Mr. WHIPPLE. If your Honor please, your Honor will remember that on Thursday I had announced that I had completed the examination of Mr. Watts and he was being crossexamined. We proceeded with the nearing on Thursday a little unexctedly and we did not have here the complete data for submitting in orderly way the record of the administration of the Trust since 1919, he last accounting. That was largely because we had seen no answer and we had not a definition of the issues the hearing began. should like therefore to examine Mr. Watts further, to put in a little more, briefly and in chronological and logi-cal order, of statements from the papers which the Trustees have in ossession, just exactly what ne in the financial administrayear by year. Some of it is in, but not all of it is in and not all in its proper fr. Dane, or I will wait and put in as a supplementary re-direct examina-

The COURT. I think the best time

to do that is at present.

Mr. WHIPPLE. Yes, your Honor.

The COURT. I think in view of the ct that this answer was filed so late, and there was so little opportunity for preparation, that a good deal of de ought to be allowed here; and did you act on it? A. Yes, sir so I am willing that you should put in anything which you seem to think is relevant. I assume, of course, that you would not deem it necessary to go
Q. And a copy w over very much of what Mr. Watts Di

Mr. WHIPPLE. I don't mean to go sir. over any of it, if your Honor please. It will be to supplement it, although it may be necessary to simply refer to different items in their new contion, or in their connection with certain other items.

Direct Examination, Continued (By Mr. Whipple) Mr. Watts, I think you said the other day, speaking from memory, that the last acnting of the Trustees was August, A. Yes, sir.
What do you find to be the fact?

1919. I was in error about that. The COURT. Do I understand that

payment, because they made the pay- can summarize it:

The COURT. Well, I didn't get the Mr. WHIPPLE. Yes. It was the last accounting, and if they had had money on hand they would then have paid the full amount and it would have been the last payment, but in point of fact they made the payments

ch were due as of that date, some them somewhat later.
The COURT. That was March 31, WHIPPLE. Yes, your Honor.

The WITNESS Yes, sir, Have you a copy of that report?

Q. That was then submitted? A. Yes

Mr. WHIPPLE. Let me take ument produced and handed to sel.) You have the original so I won't trouble to show it unless you want to just look at it. I am offering this, if your Honor please, as a starting point, which your Honor really elicited y your own questions the other day; hat is, the accounting was

Report, Th. Carlatian Science Pubhave been opened on the following day showing assets turned over aggregating \$19,203.05, which amount, (less a loss on sale of Government to Court.) Here is The Christian Scionace Publishing Society income and outgo statement, The Monitor excluded, from March 31, 1918, to March

petition of the Trustees of The Chris-lan Science Publishing Society to have loss on the foreign publications. If you will follow me here, Mr. Dane, and "The only method by subscriptions, sales and orders, the being \$1,661,564.13. and total income the outgo, \$1,586,901, showing a gain on the Monitor operations. I am just giving your Honor an outline of this, I am going to have a summary of it stated by the witness. Then the balsh to inquire whether your Honor ance sheet of March 31, 1919, gives a

The COURT. Is there any claim made by the Directors, Mr. Bates, of after deducting such additions to perany default prior to April 1, 1919?

is agreed to as correct, at least, it is

Mr. WHIPPLE. Yes. Q. Now, Mr. Watts, have you sumnarized the results of the operations

not disputed.

of that year as thus classified? A. Yes, sir.

is the total business of those twelve your reports as Outstanding Subscripmonths? A. The total gross income for the twelve months preceding aggregating on the last mentioned April 1, 1919, was \$3,335,510.30, the total outgo was \$2.816.510.61, the net profit for the twelve-month period was \$518,999.69.

Q. Now, during the year had you accounted for and paid over to the like each side to submit to me the Church any part of that amount? Q. How much? A. We had previ-

ously paid during the year the sum of \$287,103.11. Q. And that was at the end of the six-month period during the year? Yes, sir; and later, after April 1,

there was paid the sum of \$231,896.58,

making a total of \$518,999.69 net

profits. Q. Which the Trustees paid over, believing that those were the net profits for the year properly calculated? A. Yes, sir.

Q. When did you pay over that balance of \$231,896,58? A. On May of what you called net profits to the 8, 1919, we paid them \$100.000, and on Church? A. Yes, sir.

(Mr. Whipple continues reading, as 7, 1919, we paid them the \$131,896.58, making a total of \$231,000. Q. Had the Trust on hand on those

oceasions the money with which to make the payments? A. We did not the assets of \$19,000, its original capihave the money necessary to pay the \$287,000 at the time we paid it.

How did you get the money? We borrowed it from the First National Bank-borrowed \$200,000.

Q. Did you then cause an investigation to be made as to why, assuming that these net profits had been made, you did not have the money on cannot argue it on straw. We have hand to turn them over? A. Yes, sir. got to have evidence and we are put-Q. Who made that investigation?

It is in and not all in its proper Q. You referred to them in you former testimony? A. Yes, sir. And that was the occasion o

their first engagement? A. Yes, sir. Did they send expert accountants to look over your method of accounting and bookkeeping? A. Yes

Did they make a report? A They did. sir. Have you that? A. I have it Q. May I take it? (Document pro-

Mr. WHIPPLE. I offer it. The WITNESS. A copy of it was

duced.) After receiving this report

Q. And a copy was sent to the

Mr. WHIPPLE. Have you the original that he sent you, or a copy?

Mr. DANE, No. We make no ob-(Auditors' report, Christian Science Publishing Society, Dec. 1, 1919, pre-pared by Barrow, Wade, Guthrie & Co.,

marked Exhibit 10.) read the title of that report?

Mr. WHIPPLE. The title is, Special Auditors' Report, The Christian arrived, due to the methods prescribed Science Publishing Society, 1 December, 1919, prepared by Barrow, Wade, At what date, or as of what Guthrie & Company, Certified Public from it. By charging against opera-A. It was as of March 31, 1919. Accountants, Chicago." Instead of tion for the year ended 31st March, reading this I will, if there is no obthat is the date of the last payment jection, attempt to summarize it. Do that year, about \$121,000.00, \$50,000.00 to the Directors?

Jection, attempt to summarize it. Do that year, about \$121,000.00, \$50,000.00 to the Directors? Mr. WHIPPLE. It was not the last will start in reading and then see if I

"1st December, 1919 Board of Trustees. The Christian Science Publishing

Society. Boston, Massachusetts.

Gentlemen:-

By your direction, we have undertaken to review the methods involved payable to the Treasurer, have strongly in your accounting by which there criticized you for this action. They, has been determined in the past how however, appear to have arrived at a much profit should be accounted for very tardy recognition of this same and turned over to the Treasurer of impossible condition and in order to The First Church of Christ, Scientist. meet it have deducted from the opera-This with a view to deciding whether tlons of the year some \$281,000.00 and the methods pursued are correct, and set up a Capital Account for Plant whether the amount so paid or credited Investment of an equal amount. It during the twenty-one years and two will thus appear that the adjustment months ended 31st March, 1919, is excessive or not. In doing this we have more in your favor than the amount with your consent used the figures which resulted from the action taken shown in the various reports of your by you, and which they have described auditors, because of the many changes in, bookkeeping methods during the period, and the great amount of time off of extraordinary depreciation, which would be required to obtain the while it partially accomplished the

same information otherwise.

The trust under which you are January, 1898, and books appear to have been opened on the following

rch 31, 1918, to March cludes plant items of about \$6,300.00.

Is the gross income
The wording of the Deed of Trust indicates the intention to rnal, the fournal create such a Capital Account, and Quarterly, pamphlets, miscel-the net results of operation for the for acquiring new capital than from although this should invariably follow.

That is, the total capital was nearly

"The only method by which the business could grow, therefore, would be by retaining from the net results of operation so much as might be necessary from time to time to increase the investment, whether in plant, materials on hand, accounts receivable, or current funds. We are therefore of the opinion that it was the intention, in the creation of this trust, that the so-called 'net profits' to be paid over to the Treasurer of The First Church should be the remainder of the net results of operation manent investment and working cap-Mr. BATES. No, your Honor.

The COURT. So I assume that this the practice up to the end of the fiscal year 31st March, 1919. The business has expanded enormously, and this expansion, instead of being paide for out of results of operation, has, as your auditors admit, been accom-plished by the use of funds furnished by subscribers to your publications Won't you state them? What and prepaid advertising appearing on tions, and Outstanding Card Contracts date about \$670,000.00."

Q. That is, the capital on which you had been operating, Mr. Watts, if I may interrupt myself, had been contracts and payments on account of them, which had not been performed on the part of the Trustees? A. Yes,

Q. And that gave you a working capital, or at least an apparent working capital, which had been in effect shows assets and liabilities, both as secured by borrowings from your subscribers or advance payments, so that 1919. In this it appears that, although in point of fact the Trust was under in the report of 31st March, 1918, subobligation to furnish \$670,000 worth of subscriptions and advertisements for its customers which had been paid for \$249,000.00 which you have subse in advance? A. Yes, sir.

Q. So that really there was an obligation, if you should stop, on the part operation, show that you then owed of the T ust of \$670 000, although you the Treasurer only \$78.000.00."

Q. So the Trust was left, having paid over these net profits, if it should stop, something like \$670,000 in debt, with practically no assets, or at least tal? A. Yes, sir.

Q. And that is the way you had been getting along? A. Yes, sir. Mr. DANE. May we not have the arguments of this case postponed until

after the evidence is in? Mr. WHIPPLE. We shall. We shall ting in the evidence now, and I am Barrow, Wade, Guthrie & Co., pub- glad that the evidence impresses you so much as an argument, because there is no argument stronger than a plain state; ent of the facts.

(Mr. Whipple continues reading, as "It is manifestly improper that unearned receipts should be invested in permanent property of any kind. This liability should always be offset by quick assets, consisting of cash, maerials or stock on hand, and good ac-

counts receivable. During the twenty years ended March, 1918, you have been constantly approaching an impossible situation, in which, as appears more particularly during the last year of that period, a large part of your so-called profits set up as payable to the Treasery, furniture, etc., and you were therefore forced in 1918 to resort to a bank foan aggregating \$200,000.00, in order to pay to the Treasurer of The First Church the amount which your erroneous method of accounting showed to be due him. Soon after the present members of the Board of Mr. BATES. Mr. Whipple, will you Trustees assumed office in 1917, you appear to have come to a full realization of the impasse at which you had by your auditors, and to have endeavored to find some means of escape 1919, all of the additions to plant in 000.00 of shrinkage of inventories, you

over \$218,000.00. In reporting on the business of the fiscal year last mentioned, your auditors, who during most of the exist ence of the trust had prepared your annual or semi-annual statements showing the amount of alleged profits

desired result, is not a proper method to pursue. Your sufficient excuse ap operating was created by deed of 25th pears to be your recognition of the January, 1898, and books appear to necessity of doing something to relieve have been opened on the following the situation, and the failure of your auditors during many years to indicate or apply the correct method of

meeting it. In an ordinary corporation the sary capital for growth is sup-

come transferred to profit and loss since no other provision has been have been set up each year from the and accounting methods and details ning the Trust was operated until toing which was begun on Thursday of statement, \$736,952. There was a loss made for the additions to capital which date of the trust a capital account will be submitted in a subsequent day, that depreciation went right last week before Judge Crosby on the only in the printing department and such growth must inevitably require." equal to the additions to plant account report. count during such year, and this capital account would never have been decreased unless a sale of some portion of the plant had occurred. In addition to this capital account, which should have been deducted from the operation results each year, there hould have been set up a reasonable depreciation based upon the estimated life and usefulness of the various items constituting the plant account. This depreciation has no relation whatever to the capital account, being created put of the results of operation for the purpose of replacing items of offer that because I think it will plant when they have been exhausted merely complicate matters. I wanted or become obsolete. These are, we to see if the Harvey Chase report in believe, fundamental principles of ac- point of fact did attempt to accomcounting, and they have not been followed by your auditors, first, through as it was described there. a failure during the period of over ten years to recognize the necessity of setting up a capital account equal to did? the additions to plant, and second, when the fallacy of this practice had become unquestionable, instead of correcting the error and setting up a capital account representing the additions to investment in plant account during the whole period of existence of the truct, which capital should have been charged against the account with the Treasurer during this whole

> accrued during twenty-one years. sheet which appears in your auditors' report of 31st March, 1919, and which at 31st March, 1918, and at 31st March, mitted a year previous, you were shown to be owing the Treasurer over quently paid, the auditors now, by this process of setting up capital out of

capital account representing the pres-

ent plant account less the depreciation

follows:)

"They, however, make no mention in the text of their report of this correction. They do, however, explain a corresponding correction in the amount due to the Treasurer as of 31st March, 1919, first stated as \$450 .-.000.004"

Q. Have you that account of Harvey Chase & Company, in which they argue it after the evidence is in. We had made that deduction on capital account? A. I think we have, sir. Mr. WHIPPLE. If yor will be getting it out. (Reading continued.)

"We have not attempted to determine the amount which should be second was that in view of the charset up as Capital Account for Investaccount since the creation of the net profits. Trust, but we are of the opinion, based Mr. WHIPPLE. May I interrupt to upon a casual examination, that the say that neither expert had suggested true amount would be nearer \$600,- the depreciation. (To the witness) 000.00, which, assuming no change in Had they? Depreciation Reserves, would leave The WITNESS. That is what I had the Treasurer owing you something done, for the Trustees.

like \$150,000.00 instead of your owing Mr. WHIPPLE. I mean, the acon 31st March, 1919, \$169,000.00 as per the Auditors' report. This would rep-resent the excessive amount of so-that what they should do would be

immediately upon its receipt? A. Yes, liquid form but were increasingly hereto a statement which snews the sir.

liquid form but were increasingly hereto a statement which snews the represented by fixed assets, machin-which your indebtedness to the Treaswhich your indebtedness to the Treas urer, according to your auditors' state ments, increased during the year ending 31st March, 1919, from which it will clearly appear that the profits. so-called, were not in liquid form and therefore could not be payable to the Treasurer under the terms of the

It is entirely possible that in the future it may be necessary to provide for additions to capital for other purposes than investment in plant. Should the amount represented by unearned subscriptions materially decrease relatively to the amount of inventories, accounts receivable, and cash, additional working funds should be set aside by increasing capital account for that purpose. This should improved this condition by something be accomplished in the same way as we have shown with regard to plant investment. Briefly, instead of continuing to use the money received for subscriptions before it is earned to finance the growth in the business, as your auditors admit you have been forced to do, and turning over all the results of operation as in the past, you must retain everything that is necessary for the progress and stathe Treasurer only the excess above this from the results of operation of each period. It would appear from the Deed of Trust that you are given sole discretion as to what is neces-

We have prepared and will shortly submit for your approval and adoption a new arrangement of general accounts so designed as to permit your bookkeeper to prepare and present to you each month a statement in practically the same form as has been heretofore given to you by your auditors'at the end of each fiscal period. tories will of course have to be estimated, but this can be done with a reasonable approximation of correctness, so that for all practical purposes you will be in possession of the same information as to your condition at the end of each month as you are now at the end of each half year. It will also be the duty of your

Mr. WHIPPLE. There is attached a paper which is headed, "Analysis of Comparative Balance Sheet as per your Honor to get the general outlines of that analysis.

Q. At that time who was a Trus-

Mr. DANE. Just a moment. Would you mind now offering the Harvey Chase report, to which this report refers?

Mr. WHIPPLE. I am not going to plish the same result in another way The WITNESS. Yes, sir.

Mr. WHIPPLE, I understand The WITNESS. Yes, sir.

Mr. WHIPPLE. I think I will let you put that in if his Honor thinks it. is material.

The COURT. Mr. Whipple, I suppose with the time you have for studying this report that you are familiar amount, sir. with it. Mr. WHIPPLE. The Chase report?

The COURT. No, this report, the

questions about it. Mr. WHIPPLE. I would rather you

answer them if I can. The COURT. As I understand this eport which has been made by these auditors, it was for the purpose

the treasurer as they became due? Mr. WHIPPLE. I so understand it That was primarily the reason why the Trustees asked them to make the ex-

The COURT. That is what I say, or intended to say-that that was the purpose of employing these experts, for the purpose of determining what was the best and most approved way of conducting their business, so that they would be able to meet these payments out of cash on hand when

Mr. WHIPPLE. Or receivables assets, other than fixed assets. The COURT. Well, in the last 000.00, but reduced by deduction on analysis on the day when they came account of investment in plant \$281,- to make payments they would have

to have cash, I suppose. Mr. WHIPPLE. Yes, your Honor that is just so.

The COURT. Well, as I understand it, there were two suggestions made by the experts by way of change. One was that they should charge off a cer-tain amount for depreciation, and the of this business, etc. they acter ment in Plant for the reason that, in should add each year to the capital order to do so it will be necessary account, and take it out of what to review all the entries to plant ordinarily had been regarded and was

bookkeeping wrong method. The COURT. Well, only the wrong method because they charged off more this change was made without con-

Mr. WHIPPLE. No, your Honor; their consent. they did not charge off as much. They said the method was, if you want to far as the \$200,000 is concerned, that is get capital on which to do your busi- a matter which occurred prior to the ness, to compute how much you have time when it is claimed that there has invested in fixed capital, in fixed investment, and call that your investment.

The COURT. Didn't the Trustees each year charge off a certain amount for depreciation?

The WITNESS. Yes, sir. But the new method also authorized you to charge off for deprecia- chargeable, I take it. If, on the other tion- A. Oh, yes.

A. Yes, sir. Q. But they charged off their de-

count and not against any capital acup? A. May I explain that situation made. I meanto you? Q. (By the Court.) Well, I only

always done that. Q. Then, so far as depreciation mentalities when they needed them. goes, the only correction that would The only question has been as to 239.58. need to be made, if any with reference whether this Trust, when it was doing to that matter of bookkeeping, would three or four million dollars a year, be to correct, if wrong, the amount should be held to do it on a capital which should be charged off A. Yes,

Q. That, is all there is to that, isn't

charging off for the purpose of increasing the capital account, that was a new thing which had not been made nothing of that kind had ever been done? A. No. sir.

Q. And what was the basis of that? charge? How was it to be made upascertained? A. Of what we charged off, of the capital account?

Q. Yes. A. What we had actually invested in the presses and machinery, less the wear and tear, depreciation and obsolescence. In other words, we necessary capital for growth is supplied by the stockholders from time to time as needed, and those additions to working capital on the asset side are offset by increases in the capital stock offset by increases in the capital stock account on the liability side. Since account on the liability side. Since the capital stock of the church account on the liability side. Since the capital stock of the capital stock of the capital stock of the capital statements rendered to the Church as five years, an automobile, things of the capital of the capital that sort. There was a certain fixed of the company.

Mr. WHIPPLE. Which are called fixed assets, as I understand it. depreciated fixed assets, certain fixed that sort. There was a certain fixed of the company.

depreciation at all industrial institutions used. We used that depreciation fixed assets, as I understand it.

stepping beyond that ordinary depreciation in that we had not any money with which to pay the \$287,000 when Auditors' Report." I won't stop to we came to do it, and we found we had read that, but I will just hand it to been paying to the Directors out of curate. our unearned subscriptions, until it had reached that point where we had paid them practically all the available up;" that is the difference between decash out of our unearned subscrip- preciation and setting up a capital actions, and had our money invested in count." Depreciation is charged off fixed assets and we could not pay the and a capital account is set up. Directors printing presses, and things of that sort; and we found then we Mr. WHIPPLE. Created, yes, your were in such shape that I called Har- Honor. I am not going to offer that vey Chase and our accounting depart-ment in, and told them that there was little short and I might be called on to a wrong condition, there was some- read it and I will let you struggle with thing wrong with our accounts, and I that, Mr. Dane, when your turn comes. wanted them to find out what it was. While we were doing that we depre- that method of accounting that Barciated, after depreciating in the ordinary way—my recollection is that we wrote off \$150,000 additional, and when we wrote that off Harvey Chase criticized it as preposterous, but he set up himself in his report a capital

> account-Q. (By Mr. Whipple.) Of how

Q. Well, was it larger than your depreciation? A. According to his arrangement, we' were \$63,000 better period, your auditors simply set up a Barrow. Wade & Guthrie report. I off, as I remember it, than the arwas going to ask you one or two rangement made by Barrow, Wade & amount, A. \$618.683.63. Guthrie.

Q. In other words, he accomplished It will be interesting to note in this would ask the financial man, if your the same result, only \$63,000 better, Yes, sir.

Honor please, but I will attempt to in another way? A. Yes, sir.

Q. And Q. By setting up a capital account?

Yes, sir. Q. Instead of a depreciation ac-

count? A. Yes, sir. primarily of ascertaining why it was Q. And when Barrow, Wade & that the Trustees did not have money Guthrie took hold they said that that enough to pay over the net profits to capital account that he set up was not large enough or on the correct A. Yes, sir. theory?

Q. And they set up a new one? A. Yes, sir. Q. Pursuing logically, to more accurate figuring, just exactly what Q. Now, did the Trustees make any Chase had done? A. Yes, sir; and other report or computation of profits their report shows that although they as of the 31st of March, 1920? A. Yes,

had gone over our—

Mr. DANE. I object to what the Q. By whom was that made up?

A. Our own accounting department and Barrow, Wade & Guthrie.

we would be very glad to let it be considered-we should certainly make no objection to it-although we are here spending a good deal of time upon a matter purely of bookkeeping, and nothing that affects in any way one cent, one dollar or one cent, with regard to the Trust; because whatever the Trustees had not paid over to The Mother Church now is in the Trust in strumentalities for carrying on the pardon, I believe a copy of that was the shape of printing presses and in-Trust, as either fixed capital or fluid

The COURT. Well, I assume you regard this evidence that has been going in of some importance?
Mr. WHIPPLE. Yes, your Honor.

The COURT. Or it would not have been put in: I do not know what the claim may be on the other side. There may be a claim that a proper administration of the Trust did, not require the borrowing of \$200,000, for in That is what it is named. We have stance.

Mr. WHIPPLE. I mean, the accounting department of the Board of claim; and a further position is that Trustees suggested, or Mr. Watts did, in 1909, as we shall propose to show, and computation of profits as of March of accounting the statement of the suggestion of the statement of the suggestion of resent the excessive amount of so-called 'net profits' paid over during the whole period of the Trust.

We have prepared and attached

Trustees of this Trust and the Direction of profits as of March and that the computation of profits as of March and the Direction of profits as of tors of the uren, a agreed method of accounting was fol-lowed for practically ten years, until than they ought to have charged off? sultation with the Directors or without

The COURT. Well of course been default on the part of the Trustees, as I understand. The only question is whether the Trustees adopted and carried out a proper system of accounting, or such a system of accounting as they believed to be reasonable and proper on sufficient grounds, and, if so, why, they are not hand, they went entirely outside of Q. -from your capital account? what was reasonable and proper, misspent or mismanaged the affairs of this Trust in such a way as to be preciation against the general ac- culpable, why, that is another question.

Mr. WHIPPLE. That latter claim, count, because they hadn't set one if your Honor please, has never been Mr. DANE. It is.

Mr. WHIPPLE. I mean that the wanted to know if you charged off, as administration of the Trust has not the ordinary business man would de, been criticized; that is, that they a certain amount for depreciation should buy new printing presses when every year? A. Yes, sir; we have they needed them, that they should buy other paraphernalia or instruof \$20,000, or whether it should have for its operation a capital necessary and competent for conducting a busiit? A. Yes, sir.

Q. Then this suggestion about duction each year for the purpose of not. That is the only question.

The COURT. So far as this present report that is now under consideration is concerned, as I understand it, so-called-

Mr. WHIPPLE. Yes, sir. The COURT. —by which a cer-tain amount should be charged off to of Directors." capital, depending, among other conditions, upon increases to the plant That is the current assets. Then, in by way of presses and machinery and addition, treasurer of The First

The COURT. Yes.

Mr. WHIPPLE; As compared with fluid assets. The COURT. And that is the substance and effect of this report which these auditors have made. Mr. WHIPPLE. The term I think we came to do it, and we found we had "charged off" would not be quite ac-The COURT. No.

Mr. WHIPPLE. They call it "set

Q. Now, then, did the Trustees adopt

row, Wade & Guthrie Company recom mended? A. Yes, sir. Q. And were your subsequent reports made up on that basis? A.

Yes. Q. What capital account did the Trustees set up as the proper capital account, based upon the recommenda tion of this firm of accountants? A. Under the heading of "Capital Account" in the-

Q. Is this the paper I have here No, sir. Q. All right. Just tell

Q. And that is under the title of 'Investment in Fixed Assets?"

Q. And that was set up as of what date? A. Well, as of the date of the 31st of March, 1920. Q. I wanted to know what was set as of the date of the 31st of

March, 1919, or wasn't that capital account set up until 1920? A. No. it Mr. WHIPPLE. Very well. The COURT. This report was not made until December, 1919. Mr. WHIPPLE. Yes, quite right;

that is quite right.

Q. Now, did the Trustees make any

Mr. WHIPPLE. I do not care. If Q. You referred to that the other your Honor would like it in evidence day? A. Yes, sir. Q. Is this it? (Handing paper to witness.) A. This is it; yes, sir. Q. Was a copy of this sent to the

Directors? A. No, sir. Q. It was submitted to the Trustees? A. Yes, sir. between the Trustees and the Directors had interrupted somewhat the friendly communication between the A. Mr. Whipple, I beg your

sent to the Directors—I am not sure.
Q. Well, what about it? Can you tell us in some way? A. I don't know definitely, but I thought we sent them a copy of both the Barrow, Wade &

Guthrie first reports. Mr. WHIPPLE. May I ask whether you have one?

two copies here. I offer it, if your

1920, marked Exhibit 11. Mr. Whipple reads from Exhibit 11, as follows:)

"To the Board of Trustees, The Christian Science Publishing Society. Boston, Massachusetts.

Dear Sirs :-We have completed our audit of the records and books of account of The Christian Science Publishing Society for the fiscal year ending 31st March 1920, and submit herewith our report thereon, together with the relative statements which are enumerated in the index attached hereto.

The following is a summary of the income and expenses for the fiscal year ending 31st March. . 1920, stated by half yearly periods, complete details being submitted in Exhibit A and in the accompanying schedules:

INCOME

Income: Net income from periodicals and publications for the first six months,

\$280.985.69. For the second, \$288,039.89. Total, \$569,\$625,58. Net loss for Monitor, for the first

six months. \$35,318.25.

Second six months, \$58,185.21. Total, \$93,503.46. Miscellaneous income, total, \$32,-

Total income for the year, \$507. Unapportioned expenses, etc., are deducted, giving a net income of

"We wish to remark upon the great benefit resulting to the society through its purchases of paper stock during investment in the capital in order to the period under review, the contract conduct its operations was justified or price to the Society having been considerably lower than the prevailing

market price.
The item of Legal Expense represents the payment of fees to attorneys What was to be the basis of that it in substance recommends a proper in the amount of \$35,000, the balance charge? How was it to be made up— amount to be charged off for depreci- of the item representing costs, exation, and, secondly, recommends the penses, court reporters' fees, and cost establishment of a capital account, of publication of court proceedings in the litigation now pending between the Christian Science Publishing Society and The Christian Science Board

> It states the assets as \$1.032639 99 Church, advances on account of publication of Mrs. Eddy's works, charges deferred to future operation, united Press stock, and fixed assets \$618,-683.63, making a total of \$1,870,804.96.

Q. Those are your total assets ac-

hts payable, \$146,533.79. nearned subscriptions and adver-ng paid in advance, \$652.605.88.

The cash in banks was confirmed by icates obtained from the various oks of the Society. The cash funds at foreign offices, including flems in transit, were verified by state-ments received from these offices and other satisfactory evidence. The cash on hand at the Boston office was duly fied and fully accounted for. ach office petty cash funds were irmed by the regular monthly nts received from those offices. ertificates of deposit owned by e Society were produced for our spection and found to be in order. While we did not verify the indi-

ustralian and South African offices, we have satisfied ourselves that the nsactions appearing on the state-ents received therefrom have been operly recorded on the books of the

Mr. DANE. Pardon me, Mr. With-Mr. WITHINGTON. The amount?
Mr. WITHINGTON. The amount;
riven is Cash, \$406,485.56. Postage:

the amount of postage on hand was sed at the time of our audit by it count and was found to be it in excess of the balance shown in department in general ledger.

careful examination of the ac-contained therein and are of nice that the reserve of \$8,041,45 dequate provision against losses

We found that the trial balances of saccounts receivable ledgers were with the items which have been rethe aggregate \$91.67 in excess of terred to in the report. (Handing reports. The balances shown by the Q. (By Mr. Whipple) I note, Mr. Watts, that that statement is to the Watts, that that statement is to the

process is stated at the ted by charges for la-and supplies expended

San Francisco to the scrutiny of the American Audit 346.90 have been taken at

company have looked over all these exhibits, the reports of Barrow, Wade, & Guthrie and the Harvey Chase reports. They have gone through the whole thing

ders thereof.

Burer, The First Church of Q. They were all them? A. Yes, sir.

Scientist: \$42,889.08: This them? A. Yes, sir.

Q. During this recent represents the balance reduce to the Society from the A. A. International Control of A. t. Scientist, after crediting him such 'Net Profits' as have been six or eight people there since the last of November? A. Yes, sir.

Q. Have you heard from Mr. Hall, who I understand was in charge of to the Trustees through the ious years of amounts believed to represent the 'Net Profits' of Society as called for by the Deed rust creating it, but which, upon of Trust creating it, but which, upon investigation, proved to be erroneous in that no provision had been made in that no provision had been made for the very large sums invested in additions to the Society's plant and other fixed assets, now aggregating \$612,353.88 and which should have been deducted sand-andually as expenditures were made from the amounts actually payable to the nt of cash available at the setimpunt of cash available at the set-lement periods, derived from sub-criptions and advertising charges aid in advance, the payments to the freasurer could not have been made. The use of funds so derived in this manner was manifestly improper and persisted in would have been ruin-us to the Society. This proper hanous to the Society. The proper handling of funds representing subscriptions and advertising charges paid in advance, requires that the amount thereof should be kept in a liquid state, or, expressed otherwise, it should be represented by cash, sequrities, accounts receivable, materials, and items that are susceptible oprompt realization. Happily the correct determination of what constitutes Net Profits' has been arrived at recessful future if sufficient Q. All right. Now, was there another accounting for the next year?

A. No.

Order accounting for the next year?

A. Yes, sir.

Charges deferred to future opera-tions, \$11,232.52: These consist of un-Reserves, \$428,531.60.

Funds donated for specific or misclianeous purposes, \$11,951.76.

Capital account, \$631,181.93.

If your Honor will permit me, I

Ill ask Mr. Withington if he will

Ill ask Mr. Withington if he will

Ill ask Mr. Withington if he will

In the will be assets and deduring the will be assets as the second of the will be asset as the second of the will be asset as the second of the second of the will be asset as the second of the s

read from the assets. I will simply period under review and are satisfied the report, part of it, if your that they represent proper capital charges, and then I will hand charges. Depreciation of the fixed asme figures or schedules to the sets has been adequately provided for, and additions to assets written off in former periods have been reinstated er the heading of "Assets." (Read- and are reflected in the accompanying A.

LIABILITIES. Accounts payable, \$146,533.79: These liabilities have been incurred in the ordinary course of business and call for no special comment with the ex- Directors? ception that we found the schedule of unpaid trade accounts \$57.57 less than the general ledger controlling account The balance shown by the latter has been used in the attached statements

dvertising contracts, \$652,605.88: We have verified the lists of unexpired subscriptions and card advertising Barrow, Wade, Guthrie & Co. matical accuracy is concerned and be lieve that proper provision has been made in this connection.

Capital account, \$631,181.93; This item represents the original Trust of The Christian Science Publishing fund and subsequent amounts invested Society for the fiscal year ended March in fixed assets, etc.

GENERAL.

Changes in the office organization of the Society due to numerous resignations of experienced help made our more tedious and resulted in a much larger consumption of time than would have been the case under nor-

The reorganization of the accounting department has now been accomplished and there is every reason to anticipate that its work will be efficiently and promptly dispatched. We able ledgers, mak- acknowledge gratefully the courteous and willing assistance rendered us by the Society's employees. Yours respectfully,

Barrow, Wade, Guthrie & Co.' Then follow, if your Honor please

effect that the Treasurer of the Church had been overpaid in respect of net profits as of that date to the extent profits as of that date to the extent of some \$42,000. Do you remember that statement? A. Yes, sir.

Q. Will you look at it and verify it? If you will look on the second page I Hoston, \$70,113.50; "Assets," claimed against the treasurer of The First Church. A. Yes, sir. think you will see it under the item, A \$2,889.08.

Q. That is, the actual profits of the year were absorbed so that nothing was to he paid over, because of over advances which had been made in previous years, notably by the then existing Trustees the year before? A. Yes. And there still remained an over-payment of \$42,000? A. Yes. Q. But this new computation of

fixed capital of something over \$600,-000? A. Yes. Q. Let me ask, by the way, was all this method of accounting submitted

Depart to have been taken at Lord 1920. The values shown mean—this particular accounting?

Q. Was this particular accounting?

Q. Was this particular accounting?

Total current assets, \$156,663.89.

Adding the fixed assets and charges deferred to future operations, makes that depot and against which looked over by the American Audit Company?

A. The American Audit to \$109,040.88, showing a surplus, not profit for the eleven months ending Company? A. Yes, sir.

Q. They were all submitted to

Q. During this recent examination? Q: When you said they had some

who I understand was in charge of that examination—is that his name?

A. Yes, sir.
Q. Has he spoken in any way in criticism of this method of bookkeeping which was installed by Barrow, Wade & Guthrie?
Mr. DANE. I object to that. It was

no part of the duty of Mr. Hall to sir. submit his criticisms to Mr. Watts. Q: The COURT. I do not think that is

ompetent.
Mr. WHIPPLE. Well, I presume
you will call him and then you can ask him whether he submitted anything to

Q. Now will you give that summary statement as to the amount of business done that year, that is, the amount of the receipts and the amount of the income and the amount of the profits? A. The total income for the twelve months preceding March 31, 1920, was \$3,391,974.64. The total expense was \$2,968,418.55. The net profit was

Q. During that time Mr. Ogden was one of the Trustees, Mr. Eustace one of the Trustees, and Mr. Rowlands was acting, assuming that he was a Trustee, but now decided to have been a de facto Trustee? Is that correct?

The COURT. That was for the year nding March 31, 1920? The WITNESS. Yes, sir.

Q. Mr. Ogden did not resign until

Mr. WHIPPLE. Would you mind A. Yes. inquiring or asking some of your asexpired insurance premiums, prepaid sociates to inquire of your clients, so rent, installation expenses of San that we may know, or ask of Mr. Ripley, if you could do so, because if Q. Have you the report of your stated, we have got to prove that we want to auditors? A. Yes, sir. There are Mr.

> Mr. DANE. I will endeavor to find out for you. Mr. WHIPPLE. Before afternoon?

Mr. WHIPPLE. Thank you: all Society. right. Q. Have you there the next report

Q. For the year ending 1921? A Yes, sir. (Producing report.) Q. Have you two copies

A. No. sir. Q. Was a copy of this sent to the

Mr. WHIPPLE. I offer it. (Auditors' Report, The Christian Science Publishing Society, March 31,

1921, marked Exhibit 12.) Mr. WHIPPLE. Exhibit 12, if your Unearned subscriptions and card Honor please, is the Auditors' report, The Christian Science Publishing Society, March 31, 1921, prepared by dated, June 7, 1921, addressed to the Trustees: (Reading)

'Dear sirs :-In accordance with your request we have audited the books and accounts 31st, 1921, and have prepared therefrom the accompanying balance sheet as at March 31st, 1921, together with the relative income and expense ac counts and net profits account for the

period. On examination it was found that the trial balances of the accounts receivable ledgers were, in the aggregate, \$1206.62 in excess of the general ledger controlling accounts. The bal-ances shown by the latter have been used in the statements submitted."

In a memorandum from the account ing department the periodical income is stated as \$1,436,794,35. Monitor Income, Schedule 3, \$996,

341.28. Miscellaneous income, \$20,950.89. Total income, \$2,454,086.52. Total 'expenses, \$2,499,044.39. Net loss for that year, \$44,957.87.

Q. Was an account rendered as to the Budley & Hodge? A. Yes, sir. Q. That year. Have you it? A. Yes. sir.

Mr. WHIPPLE. Let me take it, please. I want the Dudley & Hodge account. A. Here you are, sir-(Document produced.) Q. That is the first year it figured?

A. Yes, sir. Mr. WHIPPLE. I offer it. (Auditors' report, bindery depart ment. The Christian Science Publishing Society, March 31, 1921, marked

Exhibit 13.) Mr. WHIPPLE. This entitled Auditors' Report, Bindery Department, The ness Christian Science Publishing Society,
March 31, 1921." It is addressed to
the Trustees and signed by Barrow,
months? A. Yes, s Wade & Guthrie. It says:

"We have prepared the accompanying balance sheet, together with a profit and loss account for the period. We wish to draw your attention to the necessity of retaining sufficient working capital in the business and profits was made on the basis of a to express our opinion, that \$75,000 would be a conservative requirement in this connection at the present time.' The balance sheet shows curren assets, cash in bank on hand, \$53,

Total current assets, \$156,663.89.
Adding the fixed assets and charges

March 31, 1921, of \$55,390.13.

The WITNESS. Yes, sir. Mr. WHIPPLE., And the profit and shows the calculation of that profit. The WITNESS. That shows, Mr. Whipple, on the whole operation a

profit— Mr. WHIPPLE I am coming to that in just a minute. The WITNESS. I. dian't

whether you knew that. Q. You stated a moment ago that the operations of the Trust outside of the Bindery Department had resulted in a loss of nearly \$45,000? A. Yes, sir.

Q. The operation of the Bindery Department resulted in a profit of somewhat exceeding \$55,000? A. Yes,

Q: Therefore the result, the net re-Trust for that year ending March 31, sir. 1921, was what? A. \$10,432.26.

Q. Profit? A. Profit.
The COURT. Give that again.

ntire operation. Q. But that still left, charging that to the over-payment that you had already made to the Church, an amount sir. due from the Church treasurer of something like \$42,000, was it? A. count as of November 30, as a sur-sir. Yes, sir.

Q. Crediting this \$10,000 of profit on that account? A. Yes, sir. Q. Now, then, immediately after the lecision in the original Eustace v. Dickey case by the Full Bench of this

Have you that report? A. Q. May I take it, please? Is it a separate report for the Trust proper and the Bindery Department, or a combined report? A. There are two separate reports made by both firms of auditors, as of November 30, 1921.

Q. Q. two separate reports. (Documents material. Mr. WHIPPLE. The first one is the 19th day of October, 1917? A. the will? A. Yes, sir. November 30, 1921, Auditors' report, Yes, sir.

of The Christian Science Publishing 1921, marked Exhibit 14.)

Mr. WHIPPLE. Next is the Auditciety, the same date.

Department, Nov. 30, 1921, marked Exhibit 15.)
Mr. DANE. Weren't those offered on

Thursday? Mr. WHIPPLE. I think not.

The WITNESS. No. sir. Mr. WHIPPLE. All we offered was the combined report. This is dated the figures that you have already January 10, 1922, addressed to the riven as the profits of the Trust?

"In accordance with your request, we have audited the books and accounts of The Christian Science Publishing Society for the eight months ended Nov. 30, 1921, and have prepared therefrom the attached balance sheet as at Nov. 30, 1921, together with income and expense accounts and 'net profits' account for the period under review.

As appears by this report, the income from the periodicals and publications amounted to \$796,689,53. Total income, Monitor, \$440,479.81.

Miscellaneous income, \$45,767.16. Making a total of \$1,282,936.50. Total expense, \$1,374,175.32, showing net loss of \$91,238.82, for the

months from March 31 to Nov. 30, of the current year. The COURT. Perhaps this is a good time to take a short recess. Mr. WHIPPLE. Would your Honor like to take just the Dudley & Hodge?

The COURT. Before we take the Mr. WHIPPLE. Yes. I think your Honor would like the Dudley & Hodge. The COURT. Yes; very well.

Mr. WHIPPLE. I mean, they are really supplementary. The report is dated the same date, and the sheet shows the assets and liabilities and the operation. The surplus, that is, the profits for eight months of operation of the Bindery, is \$42,913.52-the Bindery business showing a surplus of a little over \$98,000.

The COURT. What did you say? Mr. WHIPPLE. The surplus is a little over \$98,000, but the profit for the eight months is \$42.913.52. The COURT. But the net loss of the whole business was about \$50,000?

Q. The net loss of the entire busiof that eight months is how Q. That is for the last eight months? A. Yes, sir.

The COURT. That is on the entire Frust? The WITNESS. Yes, sir. Mr. WHIPPLE. The entire Trust, including the Bindery department.

The COURT. We will take a recess. (Short recess.) Q. (By Mr. Whipple). Mr. Watts, just before the intermission we had offered the reports of your expert accountants up to Nov. 30; then besides those reports there was submitted a joint report of the two bodies of ac-

A. Yes.

Q. That was Exhibit 2. I think. That is the balance sheet and the report signed by Barrow, Wade & vember 30, 1921, from the publication expense was \$26,196.17, leaving a net profit of \$15,268.63. loss account is then given, which pany? A. And here is the same thing 545.30? A. Yes, sir. as to the Bindery, which is not marked as an exhibit.

if your Honor please; that is Exhibit ed to \$241,629.26? A. Yes, sir. 2, that is already in.-

The COURT. That is called the balance sheet; I have it somewhere. Mr. WHIPPLE. It is the balance sheet, verified by both the accountants. The COURT. That is in evidence.

Mr. WHIPPLE. Now, was a similar one for the Bindery department put in? Mr. WITHINGTON. Yes: that is Exhibit 3

Mr. WHIPPLE. We are all agreed on that, are we not? Q. That carries your accounting month. sult of the total operations of the down to November 30 last? A. Yes,

Q. Now then, I will ask you to Yes. state, to save the computation, if you have it readily, what the total profits period of time on this particular The WITNESS. \$10,432.26, on the of the Bindery Department have been branch of the business were how from the 5th of May, 1920, to the 30th much? A. \$39,903.46. of November last. Let me state them Q. Then why doesn't that make —\$98,303.65. Is that correct. A. Yes, your profits more than \$105,000? A.

> Q. And that is carried in the ac- not got the expense- just a minute, plus? A. Yes, sir.

Mr. WHIPPLE. Now, if your Honor please, a large part of the profits under the will after deducting comwhich accrued during the period that missions was \$851,916.04? we have covered arose from the operations under a contract between court, you had another accounting the Publishing Society Trustees and and report made? A. Yes, sir.

Q. Well, I don't want to delay; unable report made? A. Yes, sir. the trustees under Mrs. Eddy's will, for the publication of Mrs. Eddy's will pass right on. A. I will have to books. That was no part of the give it to you a little later, sir. original Trust.

Q. Now, have you computed the

original Trust. Q. That was taken on in 1917, was Q. About the time you became busi-

ness manager? A. Yes, sir. O. Prior to that Mrs. Eddy's books had been established by— A. Mr. gross income—

business.

Dusiness.

Q. By whom was that accounting department, and then verified by most account publication Mrs.

Dusiness.

Q. By whom was that accounting department, and then verified by Barrow, Wade & Guthrie, and their reports, \$156,356,81; These concepts made on that.

Mr. WHIPPLE. Mr. Allison V. Stewart.

Mr. WHIPPLE. Mr. Allison V. Stewart.

A. Oh, no. we have a new one just brought in, yes, Mr. Whipple. I had forgotten. We just received reports trustees under the will, who, as your the trustees under the will the trus tees entered into this contract with the Q. Yes, and also the contract with trustees under the will, who, as your the trustees under the will? A. Yes,

the will of Mrs. Mary Baker Eddy, from which has been deducted the original capital of \$125,000 furnished by sald Trustees.

to the one for the year ending March rectors, went to work at the same profits that have been made by the tures, in all departments?

A. \$8,
Going to put it in, because essential figures have been given. (To the witness) The figures you have just given now definitely.

Q. And they worked along to put it in, because essential figures have been given. (To the witness) The figures you have just given profits of the period from March, 1919, are made up from that balance sheet?

Mr. WHIPPLE. I think it may be

(Auditors' report, The Christian Mr. Fernald, as trustees under Mrs. Science Publishing Society, Nov. 30, Eddy's will? Is that right. A. Yes, period from April 1, 1919, to November American Audit Company there now? 1921, marked Exhibit 14.)

Sir. A. Yes, period from April 1, 1919, to November American Audit Company there now? A. Just arrived, yes, sir, this morn-Q. Now, under that contract the

sion? A., Yes, sir.

Yes, sir. Q. Now, what were the total net profits under that contract up to November 30, 1921? A. \$105,749.79. Q. And those profits are a part of given as the profits of the Trust?

in connection with the contract? A.

A. Yes, sir. The COURT. Up to what time? Q. That is up to November 30, 1921, last? A. Yes, sir.

Q. Now, during the period from March 31, 1919, to Nov. 30, 1921, what were the gross receipts of the operations under that Trust? A \$2,429,220.04. Q. And the total expenses? A.

\$1.335.674.74. Q. So that the net profits for that period were— A. The net profits for that period were \$1,093,545.30. Q. That is, the net profits from the operation under that contract? A.

res. sir. Q. Now, the commissions that were paid on that business were how much? A. The commissions paid on that business to the Trustees were \$241 .-629.26.

Q. And the expenses incidental? . \$39,903.46. Q. Which gave you that figure of profit which you have already stated? 1. Yes, sir.

Q. \$105,749.79? A. Yes sir. The COURT. Was the figure \$1, 93,545.30 the gross profits? Mr. WITHINGTON. Net. The WITNESS. They are the

profits of the business. Mr. WHIPPLE. Net profits. The WITNESS. Net profits of the business, a part of which belong to Yes, sir. the Trustees under the will under our on that business for them as their publishers, they receiving a profit from the operation of that business.

as I quite understand that. Mr. WHIPPLE, Let me state, if your Honor please. The COURT. Well, let me see if I

The COURT. Well, I don't know

Mr. WHIPPLE. Yes, your Honor. The COURT. The \$105,749.79 is the net profits which have accrued by rea- the figures. A. \$6,500. son of the publication of Mrs. Eddy's works?

their ten per cent commission. The COURT. On their commission, \$38,133.13.

Mr. WHIPPLE. profits were \$1,093,545.30, and the com- about the 10th line down. missions were \$241.629.26. If you de- Q. Yes, that is right. That is the Joint report of the two bodies of ac-countants that were on your books? duct that you will find that the bal-ance of it went to the trustees under partment? A. Yes, sir. Q. And that is already in evidence? Mrs. Eddy's will, and therefore went Q. And except the profits on Mrs. to the Church through those trustees Eddy's books? A

Mr. WHIPPLE. There is the one, Trustees under their contract amount- publication house Trustees and the Q. And that left to go to the trusunder the will how much?. A. The difference-Q. It is \$851,916.04, isn't

That is what I have, yes, sir. Q. That is, out of that sum \$851. 916.04 was paid by the Trustees to the trustees under Mrs. Eddy's will, who are almost identical with the That was paid monthly.

Q. Monthly? A. Every month's sales computed up to the first of the

Q. Now, the Trustees' income for that period being \$241,629.26— Q. -their expenses during that

Just a minute; wait a minute. I have

The COURT. As I understand, the balance which went to the Trustees Mr. WHIPPLE: \$851,916.04,

have it. .

from the 31st of March, 1919, to the 30th day of November, 1921? merely summarizes what you have already given? A. Yes, sir.

Q. Including the Bindery Depart-

A. Yes.

C. Comparing the work as they went along? A. No, sir.

Q. Not comparing it? A. No, sir.

Q. Not comparing it? A. No, sir.

Q. A. Yes.

The COURT. Well, it might be

Q. And of those profits \$851,916.04

Q. And of those profits \$851,916.04

Representations of profits the period from Hatch, 1913, and the balance saccounting up to the date of your last accounting up to the date of your last accountin were paid over to the trustees under Barrow, Wade & Guthrie? the will? A. Yes, sir.

Q. Now, your contract was on as the profits of the Trust outside of with their balances that they left us

Q. Outside of what you were liable Q. With Messrs. Dickey, Neal, for to the trustees under the will? A. audit for the month of December? Rathyon, Merritt, and Dittemore and The net profits. Q. Now, the total net profits for the

The surplus held in the Dudley & Hogg ing. ors' report, Bindery Department of Trustees were entitled to receive, and Of that department, \$98,303.65; invested A. Oh, no. Yes, they are representatively the same data. (Auditors' report, The Christian Science Publishing Society, Bindery commission the Trustees were obliged making a total of \$385,663.05, the Q. And have they had

amount of the net profit. Q. The Treasurer's account of ber? A. Yes, sir.

of— A. \$466,445.17.

Q. Against which has credited- A. \$412,084.69. 502.16 is shown in the figures just A. Yes, sir. given you, and \$130,582.53 is shown Q. And a as a deficit on this balance, sheet of plus? Yes, sir.

November 30, 1921. the Church Treasurer is— A. \$54,- month? A. No, sir. 360.48.

on this balance-sheet.

later of this testimony and may be found useful in looking it over.
Q. Now, about your operation since Q. Now, about your operation since running normally and about even, but November 30, 1921, for the month of I haven't any definite figures, Mr.

December? A. Yes, sir. Q. What is the amount of business which you did there last month, in-cluding Dudley & Hogg and the Trus-terly enters into that question very cluding Dudley & Hogg and the Trustees under the will, and what we may call the business of the old Trust? A. operation was \$434,317.28.

Q. For what period is that? A. For the month of December, 1921. Q. Are you sure? A. Yes, sir. Q. What have you there? Here is the paper you have given me (pointing). A. Use this one (producing paper).

Will you state that figure again? \$434,317.28. The total gross expenditure for the same period was \$367,240.73. The total net profits for that period were \$67,076.55. That is, for the last month? A.

Q. And that includes certain profits contract with them. We are carrying which are due to the Trustees under the will, does it? A. Yes, sir.

> 674.79. Q. That is profits from those operations to the Trustees? A. Yes, sir. Q. How much of those profits which you named go to the Trustees under the will? A. The difference between that and 10 per cent of the gross sales

Q. How much are those? A. \$13,-

Q. Well, never mind, if you have not

Q. What have been the profits to the Trust during the month from the oper-Mr. WHIPPLE. No; that is what ations of the old business, leaving out has accrued to the Trustees under the bindery and leaving out the under the will business? A. Net profits of

Q. Where are those net profits? A. But the total They are up at the top of page 10,

Yes sir Q. That was offered the other day? rather than through the Church treas- Q. What has been the business by urer. I am about to give the figures the bindery department, or amount of that I think will make that plain.

Q. Mr. Watts, follow me and see if

The total business during that month, That is the balance sheet and the this is right. The profits up to No- was \$41,464.80; the entire operating

> Q. And the commissions of the ness under the contract between the A. Yes, sir. Q. And, as you have said, the busi-Trustees under the will has been \$51,-926.60, of which \$13,674.79 belongs to the Trustees under the Will? A.Yes, the Trust? A. Yes, sir.

Q. And therefore the aggregate profits of the Trust during that month were what? A. \$67.076.55. Q. For that month. The COURT. What were the profits.

again, on the books? You said \$13,000.

The WITNESS. \$13,674.79. The COURT Those three which you have stated go to make up the \$67.076.55? The WITNESS. Yes. sir.

Q. And that is the total profit dur-

ing the month of December? A. Yes. Q. For which you are accountable to the Church Treasurer? A. Yes, Q. And aside from the profits which

Trustees under the will? A. Yes, sir. Q. Have you any account made up in the same form in which the other Yes, sir. accounts have been made up, showing those payments? A. Yes, sir.

this report? A. Yes, sir.
Q. But in the Barrow, Wade & creased it something over \$1,000,000; as compared to something over \$2,000;

came to November 30, and this goes

Q.

to December 31st. Q. Yes, but I didn't know but the monthly account had been made up in the same way in which they made gross revenue during the entire period the eight months? A. Yes, I think I

Q. Have you a balance sheet? A. Yes, I have:

Q. Does it give any more figures a memorandum of it here, Mr. Whip-Mr. WHIPPLE. Mr. Allison V. ment? A. Taking in the entire busi- than the ones I have just given? It ple, covering the entire service. them in detail.

The WITNESS. Everything up to Q. Leaving a balance of \$385,663.05 November 30. After that we go on

> to carry on the rest. The COURT. Have they made any

> O Are the representatives of the

in fixed assets, \$5,857.24; credited to tives of the American Audit Company. Q. On the gross sales, out of which the account of the Treasurer, First Q. They have been there continu-Q. And have they had the books

which show the operations for Decem-March 31, 1920, showed a debit balance Q. So that during December in no branch has the Trust made any losses?

A. No, sir. Q. On the contrary, it has made a Q. Of which— A. Of which \$281, profit in every one of the branches? Q. And a total profit of \$67,000

Q. Now, take it for January. Have Q. And the balance still charged to any figures been made up for this

Q. Are you able, as Business Man-Q. As of that date? A. As shown ager, to say whether the figures up to the middle of the month indicate any Mr. WHIPPLE. I am going to ask loss in any of the departments? to put this paper in which I am using A. I don't believe I could definitely as a chalk, which will be a summary state that. There are many things to be considered, but from my general experience with it I believe we are

Whipple. Q. Why was there such profit in considerably. You can't take any bus-The total income from the entire take in the whole operation. We pubiness, pub'ishing business, and not lish the Quarterly four times a year, and sales of it, while all expense incident to its printing is in the month previous-the sale only comes monthly, before the Quarterly goes into effect in the reading in the Churches, and study, and the income from the Quarterly has to be spread over a period of three months, and it is not fair to carry it for one month.

Q. So for that reason the profits for December would need to be spread over three months? A. Yes, sir. Q. Or considered with the profits for the two months before in order to get an accurate estimate? A. Yes,

sir. Q. But you think that the business is running at no loss now? A. No, sir. Q. Now, can you give the figures for the entire period from the 1st of April, 1919, to the 31st day of December, 1921, giving the gross re-ceipts of all the business together, the expenses, and the net income? A. The gross receipts for the business from the 1st of April, 1919, to the 31st of December, 1921, were \$10,514,-648.50. The total expenditures were \$9,209,992.86. The gross profit was \$1,304,655.64, of which \$865,590.83 has been paid over during that entire period of time to the Trustees under

the will of Mrs. Eddy, monthly. Mr. WHIPPLE. Now, just pause minute. [Addressing the Court.] Did your Honor get those figures? The total, \$1,304,655.64.

The COURT. \$1,304,655.64?

which \$865,590.83 has been paid to the Trustees under the Will, and that Church or payable to the Church-The WITNESS. Treasurer. Q. Due to the Church treasurer or payable to the Church treasurer, of

Mr. WHIPPLE. \$1,304,655.64 of

how much? A. \$439.064.81, as net profits derived from the operation of the business. Q. That is, of the trust business? Q. Aside from the profits that the

publishing house Trustees made for The COURT. The two last sums

represent the total net profits? The WITNESS. Yes, sir. Mr. WHIPPLE. Yes, your Honor. Q. Therefore, the present Trustees and the Trustees since 1917, have done a very much larger business than any Trustees before, because, in the first place they have had this great business of publishing Mrs. Eddy's

works? A. Yes. sir.

business? A. Yes, sir.

Q. And that increased the magnitude of the business? A. Yes, sir. Q. And that all came under your administration as business manager? you pay over month by month to the A. Yes. Q. It was carried on, except the

Q. And also have had the bindery

bindery business, in quarters that the Trustees had occupied before? A. Q. The addition of this business and the publishing of the books in-Where is that? It is on page creased the aggregate of the business in what proportion? Did it double it Q. But that is a recital of them in or increase it 50 per cent? A. It in-

Guthrie form? A. No, sir. They only 000 of our regular business. Q. It increased it about 50 per cent cent? A. Yes, sir. The COURT. That was during a period of 21 months?

The WITNESS. Yes, sir Q. That covered a period when such increase of your salary occurred as did occur? A. Yes.

Q. Because that takes it to January Q. Do you remember now what Q. How much was it? A. The 1st. A. Yes, sir, here is our account. your salary was when you started. ing report balance sheet (producing). A. I intended to look it up. I have

gives them in detail? A. It gives Q. Just state it. I only want it them in detail. Q. Yes. (To the Court) I will manager. A. August, 1917, at the time RI: These conthe amount of Mr. Whileple. Can you tell me in connection of Mr. Barrow, Wade & Guthrie as of Mr. Barrow, Wade & Guthrie as of Mr. Barrow, Wade & Guthrie as of Mr. Dittemore and a Mr. Fernald of Directors and a Mr. Fernald of Directors and a Mr. Fernald of Directors and a Copy of the report of Barrow, Wade & Guthrie as of this present Board of Directors and of Mr. Dittemore and a Mr. Fernald of Concord, New Hampshire. A large of Concord, New Hampshire. A large of Concord, New Hampshire. A large of the report of Barrow, Wade & Guthrie as of the profits, the very large of the record I am not year.

Trustees under & Guthrie as of the Court) I will manager. A. August, 1917, at the time have this if your Honor desires to this present Board of Directors and of Directors and of Directors and of Directors and of the gures in to salary was \$6,000 a year. In Februs account of the profits, the very large of the report of Barrow, Wade & Guthrie as of the Court) I will manager. A. August, 1917, at the time have this if your Honor desires to look at any of the figures in to see this if your Honor desires to look at any of the figures in the salary was \$6,000 a year. In Februs account of the profits, the very large of the report of Barrow, Wade & Guthrie as of the court) I was made \$10,000 a year. In Februs account of the profits, the very large of the record I am not year.

October, 1918. Q. And has remained that ever

? A. Yes. And during that time you have handled over \$10,000,000 worth of business? A. Yes, sir. As has been

Has it been stated what the \$6,000 a year.

Therefore the management sal-

For handling of business of over \$3,000,000? A. Yes, sir.

Q. Are you familiar with salaries sation usually paid in concerns handling an overturn in excess of \$3,000,000 a year? A. Not many of take it up. DANE. We object to this.

There is no issue involved here. The COURT. I do not understand

there is any in the answer. Mr. WHIPPLE. We were not meeting anything on the part of the answer. ested to know what these gentlemen had received as compared with those rust is handled on a Christian Science

The amount of total net profits to the first of January, 1922, \$439,-064.81, is distributed how? The surcredited to the account of treasurer of of their administration. The First Church of Christ, Scientist, The COURT. Suppose you look it over and see if there is anything in it account on March 31, 1920, showed a had tim upon it. which has been credited \$412,084.69, of which \$317,118.79 is shown above and \$94,965.90 is shown as deficit on balance sheet of December 31, 1921, leaving balance charged to Church treasurer as owing to the Publishing

I think this is a memorandum which was prepared by you, from which you have testified? Yes

Mr. WHIPPLE. I think, your Honor, this will be useful in giving a résumé of those figures, and may save your Honor making computations or going through the records. I would like to offer it as a chalk, showing the financial administration during this period Of course it has no probative value whatever. It consists of compu-tations and is in the nature of a report

of these trustees.

The COURT. It may be marked as a chalk for that purpose. [Summary of Trustees' administra-

tion of their Trust, marked, "Exhibit Mr. DANE. I have not had a chance

to examine the paper. I do not see, time, I understand that the period of any purpose for which it is admissible. time covered by those figures is from The COURT. I do not admit it as April 1, 1919, to December 31, 1921. evidence. It is merely, as I under-stand it, a statement of their claim, as a result of computations made from

hese reports which have been made. WHIPPLE. That is all. -The COURT. It is not evidence. Of is anything in it as a matter of computaton which is not accurate, counsel for the Directors may point that out to me after they have had more time

Mr. DANE. It does not purport, if account, or even a computation of mistake.

Mr. WHIPPLE. Pardon me. Mr. DANE. It is the Trustees' sumtrust, giving the reason why they have which you have given as total profits made these disbursements and drawing for the month of December, 1921, as ary of the administration of their conclusions from the accounts and I understand it \$67,076.55? A. Yes. reports which have been offered, and

which are made there are not accurate then of course it does not have any value. But, I only admit it as a statement of the claim which the Trustees admit a statement which the Directors hould make. I would not claim to be

ound by either statement whatever. Mr. WHIPPLE. It is offered for no other purpose than what your Honor has accurately stated, that is, just as we would offer to sum up a column of figures by way of addition or to do some multiplications or other compu-tations, and submit them to your or as accurate. If it turned out that they were not, we should, instead of aiding your Honor, disturb the ordinary procedure. We think these ns will be found to be urate. They are based upon the edules which are already in evi-

Mr. DANE. We still cannot see, if ur Honor please, how comments de by these plaintiffs in regard to items in the account or items in the reports that are not in evidence, made in the form of a written statement entitled, "Trustees' Summary of the Administration of their Trust" can possibly be admitted in this case.

Mr. WHIPPLE. There is nothing in the statement that has not been tattified to under oath. I understand. The COURT. If this was a true nent of account as appeared on ooks, I suppose that a witness

had the custory of the books testify as to what was on the oks, and that would be competent

Mr. DANE. I think it would. This is not that case.

The COURT. Of course it would

have to appear that the books were at hand so that they could be ex-amined. I treat this as more or less of an argument based on what the

it is. It is an argument on hehalf of the Trustees as to what appears in

very much interested whether it was offered or not, but this is a complicated matter, and it is difficult to carry derstand that. A. Yes.

Mr. DANE. Of course we want to Trustees' salaries were in this period do all we possibly and properly can of time? A. I think it has not been do to assist the Court in regard to the stated, but they received a salary of accounts and reports that have been put in evidence, but we cannot see how an argument made by the plaine put tiffs in this case can properly aries, or, what you may call the ex- into the case for any purpose, and that ecutive salaries, amount to \$28,000? is exactly what this purports to be. examine it.

The COURT. Supposing we let the matter stand and you take it up and about it which is inaccurate, you may

Mr. DANE. Will your Honor suspend your ruling on it until we have that opportunity?

The COURT. Yes, but I have not made any ruling except to admit it as a chalk. I announce now that it is not evidence. I do not think it would thought your Honor might be inter- be very much different or stand very much differently than if after counsel business concerns, because this I would have the stenographer transcribe and submit them to me for my assistance in making up my decision.

Mr. DANE. I assume that would be the argument of counsel rather than plus in the bindery is? A. \$113,572.28. If this is anything it is the argument the argument of parties to the case. Give the other items. A. In-d in fixed assets, \$8373.74; Harvey as an attempted justification

The Church treasurer's that you object to, and after you have had time to consider it, I will pass

Mr. DANE. I will bring the matter

up again.
Mr. WHIPPLE. Counsel has misconceived. I didn't offer it as evidence at all. It is nothing more than a mass of computations and statements and the conclusions from these accounts. However, I have no further questions, if your Honor please, and I am very much obliged for the indulgence of putting this matter in this morning which seemed to be in a little more logical form than things went in on Thursday.

CROSBY, J. Mr. Dane, you may now resume the cross-examination of this witness

JOHN R. WATTS, Cross Examination Q. (By Mr. Dane). Mr. Watts, while I shall not at this time go into the details of the new evidence which has been offered this morning. I want to ask you one or two questions in regard to the new reports. In the first place, with respect to the last figures that you have submitted, showing results of operations over a period of

Q. And that is substantially thirtythree months? A. Yes.

A. Yes.

Q. I said that because I think you either testified or assented to a stateourse, if it is not accurate, if there ment that it was for a period of twenty-one months. A. Oh, did I?
Q. Perhaps you did not intend that.

CROSBY, J. I think the Court led 187.10? A. Yes. him into that error. I assumed it was Q. And for the two months, October 1919, from April 1st, and the whole of and November, there was a net loss of the Court please, to be a statement of up to November 30th. That was my for December offset that loss for those

Q. It is the entire year of 1921, even.

years and nine months. Now.

Q. Does that amount include profits that are due the Trustees thich clearly are evidence—
The COURT. If the computations under Mrs. Eddy's will? A. Yes, sir Q. How much were those? Have and can be shown not to be accurate. you got that right there, so that you can deduct? A. About \$13,000, as I remember it, \$13.674.79.

Q. So as a result of the operations in the same way that I should for the month of December, 1921, how much do you say is due the treasurer of the Church? A. \$53,401.70.

Q. That is, net profits for the month of December, last, due the treasurer of the Church? A. Yes, I

Well, aren't you certain? Mr. WITHINGTON. They don't pay

have with the Trustees under Mrs. ute. Eddy's will the Trustees of the Pub-

lishing Society are entitled to 10 per cent commissions on gross sales? A. Yes, sir. Q. And that goes into your receipts as Trustees of the Publishing

Society.-goes into your receipts? A. In this computation? Q. No, in your general computa tions, in your regular annual or semi-

annual accountings. A. You mean the commission? Yes. A. Yes, sir. Q. That of course is turned over to the Church with the other net

profit? A. It is accounted for to the Q. In addition to the 10 per cent commission received under that contract there is a balance of net profits, of course, made by you as publishers for the Trustees under the will?

belonging to the Trustees, yes. Q. And that balance goes to the Trustees under the will? A. Yes, sir. Q. And not to the Church treasurer?

Q. And that balance is expended the Trustees under the will under the terms of the trust under Mrs.-Eddy's will? A. Should be, yes.

So that the Church as the beneficiary under the deed of trust of January 25, 1898, does not receive any of the profits made from the publication The COURT. Perhaps, more accurred from the commissions that the Trustees of the evidence before the master in net profits to the Church? A. Never also in comparative form, with correction which the Trustees made receive for binding and publishing the case of Eustace v. Dickey? A. In such sums as it ran to in those responding items for the previous veer (ended March 31, 1918) in the rhich the Trustees made re-the state of the account be-the Trustees and the Church nically that is correct. The Trustees

If this was a simple and not a very what extent, but they do enter some complicated matter, I should not be what into the activity of the Church. .Q. It is all an extension of the re-

o worth of buster, and it is dimented to do not these figures in one's mind. I do not admit that as in evidence. I simply admit it as a statement of their claim.

Q. But none of that goes to the Church as beneficiary under that trust deed? A. No.

Q. Is December in the usual and

heavy month? A. Yes.

Q. Always? A. Yes.
Q. The same as the other quarterly periods through the year are? A. Yes, sir.

Q. And that is due in large measure We are at a little disadvantage because as I understand you, because at that we have not had an opportunity to time the quarterlies are issued that are used by all Christian Scientists. A Yes.

Q. And is there an addition to your examine it, and if you find anything business, a volume of your business, due to the Christmas season also? A There is some increase during the Christmas season.

Q. So is it fair to say, Mr. Watts. that the month of December in the usual and ordinary operations of the trust is a big month and expected to be a very large month in the volume of good month.

Q. Perhaps it is the biggest month throughout the year? A. No, sometimes November is a better month. Q. Have you the data here by which you can determine whether or to what extent the new subscriptions came in, or old subscriptions that had been cancelled were renewed during

the month of December? A. No.

Q. You haven't that here. Could you furnish that? A. I don't believe I could furnish that information. .Q." Why not? A. We don't keep a record of that sort, Mr. Dane. It is constant, every moment, change of subscriptions. We don't always keep it. I could not, I believe, give you that information with positiveness.

We have an estimate, a general estimate, of how that is going, but we don't know definitely. I would be glad to give you such information as I have

what new subscriptions you get during the month of December? A. No, not accurate'y, because so many are as follows:renewals. We don't know the difference between a new and a renewal.

December would you say that there was an increase in subscriptions? A. No, I think not.

Q. You think there was not. What number of papers we print and sell. which we have orders, and we get a been no definite increase in it.

Thursday last as to the result of your operations of the trust for the month to subscribers, advertisers, and others, of November, 1921? A. Yes, sir,

gave in response to my questions on other side the amount of cash on hand tions we have audited the balance-Thursday for the month of November and the amounts of all other assets sheet of your Society at March 31, 1919, accurate? A. I gave them from the balance sheets. They are accurate. Q. And I understand you now to estimated cash value.'

say that to the best of your knowledge and belief for the month of directors' room by Judge Smith and verified in detail except as stated be-November there was a loss of \$36, submitted to them, and they expressed

1920, but it goes much farther; it goes \$63,107.89? A. Yes, sir. The profit

1920, and from April of 1919? A. Two Q. Are the figures that you gave months period in your testimony of of the Trustees of the Publishing So-Thursday,—are those figures accurate? A. They were the best I knew. I ac-

sume they are. Q. You don't wish to change that estimony in any way? A. Not at all. Q. Now, Mr. Watts, were you aware that in 1909 the Trustees and the Directors agreed upon a method of

CROSBY, J. I think he may answer

Q. And your answer is? A. No. Q. Don't you know that on the books of the Trustees themselves there is spread an agreement reached between the Trustees and the Directors in 1909 in regard to the method there any doubt about that in your of accounting, as to how these profits should be accounted for? A. No.

Q. You have never seen such a

Q. Were you present during the tem of a hearings before the Master in the trial I know. of the case of Eustace v. Dickey? A.

Every one of them. Q. You were there at every one of them. Do you remember that in one of those hearings- A. I was not always present throughout the whole hearing.

Q. You were there at every hearing? A. I was there at every hear-

Q. And you were there most of the time during every hearing? A. Practically all of the time. Q. And you read the testimony

Most of it. Q. And you published the testi-mony every day in The Christian Science Monitor? A. The Publishing Society published it, yes. Q. Under your management? A

Q. Don't you remember that in that case there was introduced from the record books of the Trustees of the closed that in 1909 there was an accounting agreed upon between the not know of any other time. stees and the Directors? A. I do not, Mr. Dane. I never heard it until

a volume that was published by the Q. Continuously? A. Yes. ities. Ou Publishing Society? A. Yes, I think Q. And to your knowledge had ferences.

Q. That is, it contains it all for the

Q. October, 1918? A. Yes, sir, or persons who represent the Church, under the will do,-I don't know to period that it covers? A. Yes, as far comparisons, did I, Mr. Watts? A. 1 as it goes.

Do you recall seeing, Mr. Watts, ·Q. or hearing in that evidence or in this transcript'a portion of the record of a neeting of the Board of Trustees dated March 26, 1909, which I call your attention to on page 315, the last column, and page 316, the first column?

Mr. WITHINGTON. If this is an attempt to put in the Trustees' records, doesn't your Honor think we ought to increased from year to year? A. Yes. have the original record?

The COURT. Yes. Mr. DANE. Will you produce that record?

Mr. WITHINGTON. We will if you give us the opportunity to. Did you include it in your notice to produce? Mr. DANE. I thought we might save time and the bother of bringing the Trustees' records here. I thought possibly we might agree to it. I want to put this in the record; otherwise I will ask you to produce that record [Volume referred to handed to Mr.

business done? A. Yes, it is always along now with something else, Mr. appearing in the comparative balance Dane

Withington.]

point. It is very short. that may appear in the record, I have that sort that would enter into that cpinion, especially as \$193,106.31 had no objection; but it seems to me this as part of the inventory. is just an extract from the record and it doesn't show just what it is.

THE COURT: It may go in subject the year previous? A. \$241,173.99. to any correction that may be made Q. Now, would you undertake to after inspection of the original record. furnish us before the hearing closes

record is: "Meeting of the Board of Trustees

dated March 26, 1909, Q. Do you mean that you can't tell the accounting of the Publishing So- we received it. ciety to The Mother Church. A letter was written to the directors in part to the date of the report? A. No.

"We have concluded that it (the as I recall it, on that date, but it Deed of Trust) permits us to keep was some time thereafter. the beginning of the trust besides A. Yes, sir. enough assets to equal our necessary Q. And the liabilities, it permits it to purchase financial condition for the period endsuch furniture, fixtures, and machinery ing March 31, 1919?. A. Yes. as may be needed to conduct the Mr. DANE. I desire to read only do you base that judgment on? A. business, paying for this as well as certain portions from the report at Our printing orders and sales, the paying what is usually called the ex- this time. I will not read it all but pense of a business, and it requires will take time to read certain parts We print exactly the number for us to pay to the treasurer of The that are important:. Mother Church the balance remaining pretty good criterion on what the in our hands after making these debusiness is in that way. There has ductions at the end of each six months by putting on one side of the balance Q. Do you remember testifying on sheet the amount of the original Trust To the Trustees of The Christian Sci-Fund and the amounts which we owe first paying everything that should be Dear Sirs: Q. And are the figures that you paid in cash, and by putting on the held by us as trustees, putting in the various items of property at their

"This letter was taken to the their approval of the proposed basis of accounting:"

THE COURT. Did you give the date of that letter?

MR. DANE: A part of the records however ciety as of that date. Judge Smith at that time being one of the Trustees. THE COURT: Trustees of the Pub-

lishing Society? Not trustees of the deed of trust? MR. DANE: Not trustees under the will. Trustees of the Publishing So- ation reserve accounts, etc.. Regular ccounting? A. No.
Mr. WITHINGTON. I object, your of January 25, 1898, yes. They are the Trustees of the Publishing Society.

THE COURT: Yes. MR. DANE: That was a letter from them to the Board of Directors of the First Church of Christ Scientist of

March 26- 1909 MR. WATTS: They were not these same trustees. MR. DANE: No; they were their

predecessors in office. Q. Now, Mr. Watts, in the fall of it over monthly. A. I think that is thing? A. Not to my knowledge.

It over monthly. A. I think that is thing? A. Not to my knowledge.

It over monthly. A. I think that is thing? A. Not to my knowledge.

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It over monthly. A. I think that is thing? A. Not to my knowledge.

It over monthly. A. I think that is thing? A. Not to my knowledge.

It ove consulted in any way, so far as you know, in regard to changing the system of accounting? A. Not so far as counts. This means that "expense"

> Q. So far as you know the Directors' consent to the changes that were made by Barrow, Wade & Guthrie in plant assets. these accounts of 1919 and 1920 was

never asked for? A. No. Q. Within the knowledge that you have of the operation of this business under the Trust Deed, was it ever necessary before the \$200,000 was borrowed, to borrow money for the purpose of paying net profits to the Church? A. They were borrowing all the time from their unearned sub-

scriptions. Q. I didn't ask you that, Mr. Watts. But not from any outsider? You know what I meant; don't you? A. Exactly, but it was borrowing.

Q. I ask you this: Before the the balance-sheet, though of course time the \$200,000 was, borrowed, as I upon the reverse side of the accounts. said this morning, to pay the profits The changes which we have introof the company, do you know of any other time when money was borrowed by the Trustees to pay the profits as the \$200,000 was borrowed? A. I do solidated into few items, relatively,

Q. Up to the time that this \$200,000 the corresponding item in the balancewas borrowed, the Trust had been operating then since 1898, hadn't it? Yes.

been paying over every half year in

Q. I didn't ask you to make any parallel column

don't know.

Q. I' didn't ask you to make any comparisons, did 1? A. I don't know. Q. Isn't it a fact that from 1898 down to 1919 this. Trust, every six months, has paid over to the Church substantial sums of money as net profits? A. I think that is true.

Q. And the amounts paid over at these semi-annual periods have greatly Q. Have you the figures here from

which you can tell the amount—tell the court how much money was invested by the Trustees in raw material at that time? A. At that time? Q. At that time or just before the

It may. Mr. DANE. Then I offer the Chase

(Chase report marked Exhibit 16) AFTERNOON SESSION

Q. (By Mr. Dane) I was asking before adjournment if you could give me the amount which had been in- depreciation and \$47,324.18 had been set up the ultimate result of an item vested in raw material as of March charged off against inventories of made up of the moneys that had there-THE COURT: Perhaps during the intermission you could be looking at 31, 1919?, A. The only figure we have it, Mr. Withington; and you could go is of our inventories, of \$357,934.06, sheets furnished by Harvey Chase, MR. DANE: I would like to get that and the raw material is included in particular evidence read in at this those inventories, Mr. Dane.

Q. Of what does that item of in-MR. WITHINGTON: If that is the ventories consist besides raw macase, if your Honor please, if this part terial, if anything? A. It might conthat Mr. Dane wishes to go in may go sist of any finished goods we had on in subject to the addition of anything hand. We have books and things of a wholly unreasonable one in our

Q. And what was the correspond ing investment as of March 31, 1918, MR. WITHINGTON. Very well, your with what part of each one of those items consisted of investment in raw MR. DANE: The portion of the materials, like paper, stock, etc? A. I shall try to do it.

Q. You received the report from Harvey S. Chase & Company, which "After carefully considering the has been offered and marked Exhibit subject, the trustees proposed to the 16, on or about June 26, 1919, did you directors a change in the basis for not? A. I don't know the date that Q. Can you determine by referring

Q. From your knowledge of the business as business manager during the beginning of the trust besides A. Yes. sir. Q. And this report covered the

The report was not delivered to us.

"HARVEY S. CHASE & COMPANY. Certified Public Accountants. - 84 State Street, Boston.

ende Publishing Society, Falmouth Street, Boston In accordance with your instruc-

and report thereon as follows: We submit as Exhibit 1 a balancesheet of assets and liabilities of the Society at said date, which we have,

In accord with our usual custom and the instructions of your predecessors, we have also examined the profitand-loss accounts, including income accounts and outgo accounts, suf-ficiently to justify us in certifying to two months, just about carried it even.

AR. DANE. The date of it is March given belonges that you gave also in regard to the result of the also in the buliness for the six of the past of the buliness for the six of the six of the buliness for the six of the s complete detailed audit of the expenditures and cannot, therefore, certify to more than the

substantial accuracy of these balances on the exhibits submitted . Some years ago we installed for the Trustees a system of costs and a system of double-entry accounts with suitable 'plant and furniture' depreciand reasonable rates of depreciation have been allowed upon the books annually since that time, and we have

audited these accounts with care annually.

This year, however, there has been a marked departure from the methods 1919? A. Yes. installed by us and in vogue heretofore, and it is evidently our duty as your auditors to point out what the A. No. result must necessarily be if these Q. W

changed methods are continued. pense' this year all expenditures for October following. additions to plant and furniture achas borne a double charge this year

As Certified Public Accountants we cannot agree that such accounting is sheet differs considerably from the keeping books, your accounts show We had not had an entirely pleasant balance-sheet taken directly from the Society's books as they now stand. We advise strongly that proper journal entries be made now in the books so that the present balances may be

We have also prepared a revised Continuously since. income-and-outgo statement in which

ments' following exhibits. The balance-sheet, Exhibit I, is conand each item can be compared with sheet at the beginning of the year (March 31, 1918) in the parallel column, both for assets and for liabilities. Our comments explain the dif-

duced are explained in the 'com-

Next we set up Exhibit II, the reyear (ended March 31, 1918) in the our comments on 'Net Assets' De- 2 o'clock, but he never came.
partment of Mrs. Eddy's Works; on Q. So far as you know the 'Plant Accounts' on 'First Church never any conference between the Christian Science Account'; and on Trustees and Harvey Chase in regard 'Reserves.'

Very respectfully, (Signed)

Harvey S. Chase & Company. Certified Public Accountants." I will omit the exhibits and turn to they had made? A. Never at any Comments with respect to Plant Ac- time. counts:

"Plant Accounts: 1918, \$364.208.95; know they never were. 1919, \$485,254.88; increase \$121.045.93. This increase consists of the following items: Additions to Plant and

.... \$109,898.67 Chase report help you, Mr. Watts. A. Norway Street Building and Garage

> \$121,045.93 Church. These items in the books have been charged off to 'expense,' and in addi- the years that you have been operattion to this total, \$50,000.00 more has ing and set up an item of capital asbeen charged off to 'expense' in lieu of sets. A. stock and stores." In this way a total, tofore been spent for plant, less de-\$218,370.11, had been charged off for preciation. depreciation and correspondingly re-

duced profits.

While it is true that some proper charge should be allowed annually for depreciation at regularly established not profits. We had treated them as percentages depending upon the estimated life of each class of assets, the total_arbitrarily charged as above is already been set aside as a reserve for be treated as profits. depreciation during prior years, leaving only \$171,102.64 to represent the book value of all the plant and furniture at the beginning of the year. charge of \$50,000.00 against this in the first six months is wholly disproportionate and unreasonable opinion. A similar charge of \$50,000.00 for the second six months was ignored by the bookkeepers, although we saw written instructions from your Board that such a charge be made. A total tion on plant assets of \$171,102.64 is preposterous from an accountant's viewpoint. (See also our comments

concerning 'Reserve accounts'.)"

Regarding reserves: [Reading] "These items explain themselves, except that we should mention that on the books there is a reserve against inventories of stock and stores amounting to \$47,324.18, which we have not allowed in our statements for count, entered it in capital account. the reason that if such an allowance should likewise be made at the beginning of the year and as the inof both periods were about the same figures, there would be no effective result. To set up a reserve on the books of \$47,324.18 at the end of the year only, would reduce the book profits by that amount with nething to offset it and be once more 'preposterous' from a correct accounting standpoint. Your Trustees should bear in mind that all of these matters of reserves and of depreciation, all 'invested capital,' etc., have been recently thoroughly threshed over by the and charged off 10 per cent each year United States Government in connection with the income and war profits tax returns and that Treasury rulings therefore, be not only bad judgment but might be highly dangerous, particularly in the present state of affairs, for your Trustees to depart arbitrarily from accepted canons of good accounting as has been perhaps The COURT. What is the date of

that? Mr. DANE. The date of the report is June 26, 1919, and it is for the period A. Yes, sir.

ending March 31, 1919. Q. That report from which I have been reading was for the six months with respect to reserves for deprecia-period ending March 31, 1919? A. I tion and setting up plant assets? A.

think it was. The COURT. It was not for the fiscal year?

1919. Q. For the year ending March 31.

suggestions made in these reports? no. it arose with our own accounting Q. . Was it soon after this report was

received that Barrow, Wade & Guthrie ing house? A. Yes. While depreciation allowances have was employed? A. Yes. een charged to 'expense' your book-Q. Can you tell us how long after?

sometime in June? A. I think so. and the statement of profits reduced method of accounting, has anything accordingly, and likewise the total of been paid over to the Church as net

profits? A. Q. Nothing? A. No. Q. As a matter of fact since the Q. Did you not have confidence in correct, and, therefore, our balance- time of the change of your system of any accountants here in Boston? A. that the treasurer of the Church is in- experience with these accountants in debted to the Trustees of the Publish- Boston.

ing Society? A. Yes. Q. And your accounts have shown an indebtedness from the Church to corrected and the books brought into the Trustees of the Publishing Society agreement with the exhibits submit-upon every accounting that has been upon every accounting that has been nade since you made the change? A.

Q. Upon receiving the report of the same corrections are made as upon Harvey Chase & Company, did you take such name as that, but it was before the matter up with them? A. My recollection is that this report was first called to our attention in the court room by Governor Bates, and we found that we also had gotten a copy of the report at the office either that day or a day or so before-I do not know the exact date-but we never took it up with Harvey Chase afterwards. I wrote him a letter.

Q. So far as you know did the Trustees have any discussion with Harvey Chase & Company with regard to the report? A. Mr. Harvey Chase once telephoned to the Trustees that he wanted to come to see them, but I think he never came.

Q. Do you know whether he was regard to the matter? A. They in- of them.

We call to your especial attention vited him to come that afternoon at Q. So far as you know there was

to the report? A. No. Q. Were not son e efforts made on your part or on the part of the Trustees to induce Harvey Chase & Company to withdraw this report that

Q. So far as you know? A. I

Q. In order to accomplish the change in the situation so that your accounts have from the time you employed Barrow. Wade & Guthrie shown an indebtedness of the Church to the 7,562.38 Trustees, you have charged the Church for capital assets, that is you have set up an item of capital assets. Yes, but we have not charged it to the

Q. You have gone back through

Q. Those moneys that had been spent for plant assets in the years were moneys that came out of profits.

profits, but we felt they really were not profits. Q. However you treated-Mr. WITHINGTON This agree-

were they not? A. No; they were

mentivou put in says they were not to Q. However, you went back through

and set, up an item? A. Called capital account. Q. And that included plant assets that had been paid for by profits made

through the operation of the Trust? A. Yes, sir. That is correct? A. Yes, sir. Q. That is correct? A. Yes, sir. item of capital assets or plant assets paid for out of profits made by the operation of the Trust, you also charged off depreciation each year on

the same plant assets, did you not? A. Yes. Q. So that if you had purchased machine costing \$1400 under the changed system-the Chicago aystem-of accounting, you would have put that \$1400 into your plant assetsfixed assets-and would have charged count, entered it in capital account. Q. The Church would have paid for

Q. It would have been paid for out of profits? A. It really was not a profit until we paid for the machinery necessary to carry on the business. Q. It was paid for out of income? A. Yes, sir.

paid for it.

A. No; the Publishing Society

Q. So you got a \$1400 machine and you paid for it out of income? A. Yes, sir. Q. And if it was such a machine as it was proper to charge a 10 per cent depreciation against, you began

as depreciation against that? A. Yes, sir. tax returns and that Treasury rulings have been promulgated concerning it would have been paid for twice what is true and what is false acout of income? A. Not at all. If we eounting in relation thereto. It would, had depreciated a \$1400 machine 10 per cent for five years, it would have left \$700, and we would have put the \$700 into the capital account, not the

\$1400 or twice \$1400. Q. However long you continued to depreciate that machine at the rate of price of the machine out of income?
A. Yes, sir.

Q. There is no question about that? Q. That is the system that has been followed since the change was made

I think it is. Q. Who originated the idea with respect to the depreciation item that is The WITNESS. It is for the whole criticized by the Harvey Chase report? year from March 31, 1918, to March 31, A. You mean amongst those of us in the publishing house?

publishing house or was it proposed Q. Did the Trustees act upon the to you by some accountant? A: No. department and myself, so as-Q. It was initiated in the publish-

Q. Did that idea originate in the

gestion from any accountant? A. None whatsoever. Q. After you had made that change Q. And you received this probably and had received this report from your auditors, Harvey Chase & Company, Q. Since you have changed the you went to Chicago and got this firm of auditors to come here and go over your accounts? A. We wrote them to come. I did not go there. You did not

Q. And without any advice or sug-

mean that, of course.

Q. Had you used other accountants than Harvey Chase & Company? A. No. sir.

Q. That was the only firm of certified public accountants that you had employed, so far as you know? A. There was some other accountant-I my time, and it was handed down to

me. Q. You felt you had to go to Chicago before you could get accountants in whom you had confidence? A. It was not a question of confidence. were trying to get somebody out of the local atmosphere of this con-

Q. Did you know somebody here in Boston? A. I looked in the telephone directory. Q. You found a great many certified

public accountants listed there? A. I do not think I did, nobody that I knew,

Q. Did you not find a lot of certified public accountants listed in the telephone directory? A. I do not know ever sent for or any conference had in that I did. I do not know the names You saw a good many listed?

int is you did not canvass the situation very thoroughly, and you did not make a real earnest efto get any accountant in town? No; we did not try to get any ant in town

Q. You wrote to Chicago? A. Yes. Whose idea was that? A. I do no know as it was any particular person's idea. We selected Barrow, Wade & Guthrie, because they had or years audited the books of busins with which Mr. Rowlands had been connected.

Mr. Rowlands? A. Yes. Q. And he proposed that you employ those accountants? A. I do not think he proposed it. I told the Trustees that I wanted somebody to this accounting and he said he knew them.

This was after the time that the was arising between the Prustees and the Directors? A. Yes, Q. In fact, your suit had been brought, hadn't it, and was pending? Of 1919? A. Yes, sir.

Had you followed out the Chase

fits on the accounts, wouldn't you? Yes, but very much reduced from A. Yes, sir, they are here.
way he gave it to us.

Q. Now, Mr. Watts, you testified on the way he gave it to us. Q. But you agree with me that if

Mr. WITHINGTON. When? A. I

mean what period?

Q. A period following. A. Yes,
his statement shows some profits, but
he wanted to set up a capital account,
he Board of Directors? A. I said

Exactly. I understand. But his statement shows profits? A. Yes.
Q. And had you followed his system
down further you would have shown
some profits right along, wouldn't
you? A. Well, I don't know, Mr. n't know how we investreated his capital account, following his own system. You cannot form any judgment?

Have you got here the youchers stees paid to these account-expenses? I mean by that expenses, hotel expenses, I have a typewritten memo you full information on that subaper to counsel.) duced, Mr. Watts,

lod from February 14, 1920, to

wade, Gdthrie and Company, aty 14, 1820, to June 5, 1921, of m evidence as Exhibit 17.) Y, J. What is that?

DANE. It is entitled Payments of course.

Q. And went immediately therefore three heads: labor, travelling and some of the others went over the three heads: labor, travelling and some of the others went over the three. I don't know the names. TO DANE. It is entitled Payments of course.

The WITNESS. All that informa-OV T And how much is the

CROSBY. J. I mean the whole

Mr. DANE: The total is \$41,103,30 CROSBY, J. And I understand om this witness' previous testimony that that covers all the payments that have been made from beginning to end to this firm of accountants? Mr. DANE. I understand that is

Is that true Mr. Watts? There is no payment made to m, in other words, since June 9,

Q. . (By Crosby, J.) Or before Feb. 14, 1920? A. No, sir. Well, the nt on the June 9th bill was June There has no bill been paid their bill of June 3, 1921.

Q. (By Mr. Dane.) Have there en other bills rendered to you from since June 9, 1921? A. Yes, sir, wed a bill just Saturday, I think,

Q. Have you that here? A. Will you produce it? A. Yes

Q. Then you did not.

Q. Then you did not.

Q. Then how of the control of the con

Mr. DANE. I call your Hohor's at-ntion to the fact that on this Ex-she resigned or was discharged. the total for labor \$29,624.95.

Mr. Windows: The total for labor \$29,624.95.

A. Mi ne total for traveling nes \$11,478.35.

penses to Harvey S. Chase & Company, so far as you know? A. No.

Q. And they audited your books for ten years, didn't they? A. They did for the former Trustees and the forcharged Miss Bartlett or whether she

Q. I don't care how they felt. A. suppose there are, but I do not pany, so far as you know? A. No. that; I suppose there are if they Q. And they audited your books for mer business manager.

Q. Under this deed? A. Yes, sir. I suppose that the travelling expense in here would be shown by the vouchers to be the cost of going back and forth on the train between Boston and Chicago. A. Yes, sir.

were those marked the other day? A. Yes, they were all marked. Q. And are they all here and available? A. All here right now.
Q. Do the vouchers show what part

there is not a separation. No, sir. Do the vouchers with respect to the time indicate whether or not the time of going back and forth there between Chicago and Boston was charged to the Publishing Society?

Q. They don't show that? A. They show simply the one of these vouchers reads this way: Accountant in ought, hadn't it, and was pending? charge, 40 days, overtime 2% days; Our suit was brought March 25th. first assistant, 30½ days, overtime 3% Of 1919? A. Yes, sir.

So that it was pending at that overtime 3 days. There is nothing to indicate.

Q. Possibly there is some one of em you would have had to show the accountants who is familiar with A. Miss Hamilton. the vouchers who can explain that.

Thursday in regard to what you followed out his system and plan termed the walkout, that is, when would have had to show some many of your employees left your employ, that there were 28 who left the accounting department? A. I think Yes; I know how she left.

some. Yes, many. I guesss that is right.

Board of Directors? A. I don't know any of them, Mr. Dane, because I have never seen them over there. I have simply been told that.

Q. Then all you know about it is what somebody told you? A. Exactly.

Q. Whether many, or whether two, or whether hal' a dozen, went into the distery under the new system your employ of the Board of Directors you don't know, of your own knowledge?

A. Of my knowledge I do not know, I have never seen them there. Q. So that statement in your testi-

ich show the amount of money that mony was based on pure hearsay, wasn't it. A. Pure hearsay, yes. Q. You knew better than that as a lawyer, didn't you. A. I thought you

would know whether it was true or ore, prepared by the ac-partment, that I think will know, and you can show that it is not. I thought the Directors would not so if it is not so. Q. O, you were going to put that in and allow us to show that it was false

if we could; was that the idea? A. No, sir. I had the idea that we were going to call the Directors, or some of them, or the treasurer, or the clerk, to prove just who did go over there. Q. You understood that you were to give testimony here as to facts within your own knowledge, and only as to those facts, didn't you? A. Yes. I know some of them are over there,

Mr. WITHINGTON. And that is a mediately over there? A. I don't know ent in the other day, Mr. Watts? mediately over there.

Who else? A. I don't know Q. Who else?

Q. You don't know of anybody who went immediately over there? A. I don't know of a single one that went three months' salaries made—on what what I have heard from our own em

Q. Do you even know today who of that 28 that went out of your place are employed by the Board of Direc-A. No, sir, I do not.
You had a chief accountant tors?

Q. How long had she been there?

A number of years. I don't know how many. many.

Had she been connected with I don't seem to have it here. the Publishing Society as long as you

had? A. Longer.
Q. And she was the chief account ant before the time that these people left your accounting department?

She did not go out at that time, Q. She did not g did she? A. No. Q: You discharged her some little time before these people left the ac-counting department, didn't you? A herself as an employee of the publish- had devoted-

ing house. Q. That is, she resigned? A. her conduct.
Q. That is, she resigned? A. she did not resign, I don't think.

Q. Then you discharged her? A. I did not. Q. Then how did she get out of the Publishing Society?

Mr. WITHINGTON. Will you le

him answer the question without in Mr. DANE. I am trying to find out how she got out of the Publishing Society, out of your employ, unless

Mr. WITHINGTON. Now let him

A. Miss Bartlett said that she had A. Miss Bartiett said that she had been dealing, or told me that she had been dealing, or told me that she had talked with Mr. Norwood and Mr. Neal, conveying to them the information contained in our books, and I asked have the change in your system of these would promise not to do her if she would promise not to do her if she would promise not to do the change in your system of her if she would promise not to do that again. She and Mr. Chase, Harst more than it would have vey Chase & Company, had dealt with any in my own hand—any written and daccountants in Boston been Mr. Neal, so I had understood. I asked her please not to do that again, the list. that the Trustees were legally respon-Because I don't sible for it and that she ought not from any heads of departments or

what that is true.

What did you say? A. I don't when they were engaged in a control when the is true.

Do you know that it is not true? Why, it all depends on the character of work and the time they take and she said she would not make that which came to you came voluntarily charpromise she would not do it any more,
take
and she said she would not make that
illuspromise. I said, "It seems to me, Miss
Bartlett, that of its own self eliminates

Remainder of the said she would not make that
promise. I said, "It seems to me, Miss
Bartlett, that of its own self eliminates

employees without any suggestion to sak you this: did you you from the publishing house, and them? A. Wel noted and travelling ex-

don't know whether that was resign-

lishing house.

Board of Directors? A. Yes, sir. about it? A. Not at all.

Q. You don't think he was? A. Not asked for, but we didn't want it going underhanded through our employees. Q. Now you know Miss McDonald, of the expense are for traveling and who was in the accounting departwhat part are for hotel bills? A. No. ment? A. Yes, sir.

ing for the department of Mrs. Eddy's off then. works. Q. Didn't you know, Mr. Watts, that

the only people who ever left the Pubployed by the Directors, are Miss Bart- Directors when they came in lett and Miss McDonald? A. No, I don't know that.

Q. After Miss Bartlett's connection with the Rublishing House was severed, who became chief accountant? don't know anything about. A. It is right on there, wouldn't they? A. can't we? A. No, because if they

Q. How long was she there? A. Just a few months. Q. How many? A. I should say

five or six months. Q. Do you know how she happened to leave the Publishing Society? A.

Q. Was she discharged, or did she Q. And you said that many of those went immediately into the employ of charged—you might call it that.

after you discharged Miss Hamilton? A. Miss Urquhart ultimately became Q. Now will you state who went immediately into the employ of the mediately into the employ of the more definitions. A. I don't know Mr. Robb of Barrow, Wade & Guthrie after they were made out until I maked after the maked could see each individual and have an to come to us and straighten out all our accounts.

Q. How long did Mr. Robb act as chief accountant? A. I think for two or three months.

Q. Can you give us the datesapproximate dates? A. I cannot at this moment. I will be glad to give

Q. What did you pay him as chief accountant? Did he receive his regu- overtime work? A. lar expert pay-as an expert public accountant? A. He was really an expert public accountant for Barrow, Wade & Guthrie Co. employed temporarily, and taking that office of chief on our accounts with the Churches.

Q. You paid him his regular compensation as a certified public accountant during the time he was there? A. Yes. He only took that title to office in order to give him the authority that was needed to do the straightening out of our books. Q. How much did you pay him for acting as chief accountant? A. I don't know the amount. It is all in-

cluded in those bills. Q. Will you undertake to get that information, or tell us where we can find it? A. Yes, sir.

Q. Now I want to take up paragraph 3 of the defendant's answerthe subject of the payment to yourself and to the editors and to certain employees of the Publishing Society of three months' salary in advance A. Yes, sir.

Q. Do you know now, Mr. Watts, that the decision of the Full Court. in Eustace v. Dickey came down on November 23, 1921? A. Yes, I do remember that.

Q. When were these payments of ing dates? A. Just a moment. They start with November 25.

Q. That was the first business day after the decision came down? A. Yes.

When did they end? A. December 2. Q. And there was paid, all told, there by the name of Miss Bartlett, \$23,391.93? Is that correct? A. I will give you that total in just a minute. I

think it is correct. Q: That is what you testified to on Thursday. A. I think it is correct.

Q. Now these payments were made, were they not, Mr. Watts, to about twenty-three employees out of four hundred? A. Yes. sir.

Q. . Who made up the list of who should receive three months' salary in advance? A. I think the Editor and myself, largely,

Q. You mean Mr. Dixon and your-self? A. Yes. In submitting recommendations to the Trustees. ought Miss Bartlett eliminated think we designated the people who

Q. When was that done, on Thanksgiving Day? A. I don't believe so. I think it was the first time it was mentioned so far as I remember, was immediately following our conference in Mr. Whipple's office, in which the Trustees sent out the statement offering to cooperate with the Directors. Q, That was the day following the

decision? A. Yes, sir, Q. The 25th? A. I think it was Q. Thanksgiving Day was the 24th? Yes, it must have been the 25th. Q. That is, it was Friday? A. Yes,

it must have been the 25th.

Q. Where was the list made, at the Publishing House? A. Yes, sir. Q. At the time that you made this list, had you in hand any resignations from employees or heads of de-partments? A. The editor had some written resignations. Some others had

as though the room might disintegrate.

Q. I don't care how they felt. A. resigned? A. We mutually agreed The facts are they expressed them-that she did not belong in the pubselves as not wishing to stay, and some of them said to me that they Q. Now Mr. Neal is a member of the wanted to put in their resignations Some of them had written their Q. He was entitled to know the facts resignations and I said "Please hold it. I don't know what we are going to do. But stay on your job." Then a at all. Not in that way. We gave them every bit of information they ever this over with the Trustees, the list this over with the Trustees, the list was made up of those who had devoted a great measure of overtime in keeping the business going theretofore, who I thought had not been paid for it. When we were comparing that list with the accounting department Q. What was her position? A. She we found some of them had been paid was largely in charge of the bookkeep- overtime and their name was taken

Q. Just right at that point. A. would like to finish this resignation the only people who ever left the Pub-lishing House, either by reason of be-these employees and in every instance ing discharged or because they left of it was somebody who would have been their own volition, who have been em- allowed to go, in all probability by the Q. You don't know a thing about

it, do you? A. No, I do not. Q. Please do not interject anything into your testimony today that you

surmise. I don't know anything about

Q. Have you finished? A. No. So we talked it over with each individual and after I talked it over with them and they understood the situation, and they understood it with me, I then said to them just what the situation was and said I had a check for three months and I would be willing to accept their written resignations with the understanding that every one of us would stay on the work, and that after that was understood I gave them the check. I car-

understanding with the individual. Q. Now was it or was it not the purpose to give checks of this sort to employees who had received overtime? A. No sir.

Q. It was not? A. No, sir. Q. No checks of this sort were given, as I understand you, to employees who had received pay With the exception of one person, that was Mr. McCullom, who is the chauffeur.

Q. For whom? A. For the Publishing House. accountant to get us straightened out drives every car in the Publishing November 29 is the date of that. House. But he drives principally the Franklin car.

Q. It is the Franklin car that is used by the Trustees? A. By all of us—by the Publishing House. Q. By the Trustees and the Manager? A. Not exclusively

Q. No. It is the passenger automobile? A. Yes sir. Q. He doesn't drive the trucks Yes; he has driven everything. Q. His work is not that? A. Prin-

cipally that. Q. Principally driving the passenger car for the Trustees, etc? A. Yes sir.

Q. Now he had received overtime pay? A. Partly so, not entirely. Q. In addition to that you paid him three months' salary in advance? A.

regular salary? A. I think his salary not say that, Mr. Dane. Q. Now did you regard it as neces-

sary, in order to hold the organiza- an organization going. tion together to pay that chauffeur Q. Well, you were not at all afraid three months' salary in advance that of any claims for broken contracts? whole building, heads of departments and as much more as I could have, time? A. Lwas trying to hold every A. Personally I was not the slight- in some instances; some of them were without regard to the compensation. e in the place

Q. Did you regard it as necessary-A. Yes, it is part of the whole thing, keeping the organization intact.

Q. Is there anybody else you can recall who had received overtime to whom these checks for three months were given? A. Mr. Buntzler, in the accounting department, had at one time resived overtime pay, and later de very ved overtime pay, and later became assistant chief ac-

Q. Anybody else? A. They are Q. Was there a Mr. Reed? A. Oh ves, in the composing room. Q. Hadn't he received overtime? A

Not overtime. I think he is paid so much per hour. Q. Did ho receive extra money? A He was paid for every hour he worked. Q. He was one of those to whom you gave money in advance? A. Yes, he was one of those who to me it was most important that we should keepit was most important that we should

keep our composing room satisfied and Q. It was fully as important as it was to keep that chauffeur? A. You are joking, Mr. Dane. You know that situation in the composing room.

Q. It looks like a joke to me. A. I am going to finish it, if the Court will allow me, explain the situation about Mr. Reed and the composing room. The composing room, if the Court please, is made up of union men, with some fifty-odd men in the composing room, and nearly the whole of the composing room had walked out in a desire to make it impossible to print the Monitor, and the night they walked out had threatened that we never should print the Monitor again. The men are all members of the same union. These other members who walked out had reported in the unions -this is all hearsay, Mr. Dane-Q. Then I don't want it. A. It is

a part of the situation-Mr. WITHINGTON. On the contrary it is _ part of the situation which confronted him at the time and made this ecommendation necessary. The COURT. I think that it is com-

gave Mr. Reed extra pay. Mr. DANE. I will withdraw that. Q. Go on. A. The night after the the composing room went down town to other newspapers. They knew there was not room in town for some 52 peo-ple, and they began—it looked to me those things.

Q. What is the fact? A. The facts The people in the Union room—or two itself, Mr. Dane, I should like to read the composing room could not get at the time the thing was paid.

positions down town, and they felt that the first few that went down to the other newspapers and got the composition would be not give you that opportunity I am town to the other newspapers and got sure your counsel will. Then we have positions would have the best chance got down to this point where you this decision unless you received three at it, and it meant that the men who state, as your reasons for making months' pay in advance? A. I did not stayed in our composing room to stand those payments, that you wanted to know. I don't know whether I in-by the Monitor would be penalized by pay for the overtime which had not tended to leave—depending entirely virtue of the fact that the positions been compensated, to get rid of claims upon who was elected as Trustee, in down town would be filled. Because for broken contracts, and to hold the connection with the thing and what of that fact I talked with Mr. Reed of organization together? A. I say all their attitude would be would depend the composing room, and I asked him three of those things entered into it, entirely my attitude. to hold the crowd together, to keep it from the standpoint of the Trustees, together, etc. and that is why I Mr. Whipple as counsel, and myself three mouths' pay in advance so that handled the situation in that way.

mean that you learned from every one zation together. of these employees that they wanted to leave the Publishing House? A. departments having contracts of em- about it, about my three months' No, that is not so.

stay when the Directors came in. Q. No. you felt-at least they said they wanted to stay? A. Everybody wanted to stand by The Christian Science Publishing Society.

Q. And they would have stayed Q. That is, so far as anything said

to you by any of them was concerned?

feared, they would have stayed right broken contracts? A. No, if they on? A. That I don't know, Mr. had quit and I had let them go; but Dane. They were talking about leav- I could not let them go. their attitude? A. How? .Q. So far as you knew from their attitude, what was said to you, they

would have stayed right there and been glad to stay? A. No, because some of them wanted to leave and out until I and I would not let them. Q. How many wanted to leave?

How many expressed themselves? A. paid the money? A. No, sir, we did through the period of transition? A. I don't know how many. I have talked not do it. with each one, but I did not keep any tabulated record of them.

25th of November, you yourself received a check for three months' salary in advance, didn't you? A. Yes, November 25. Q. November 25. That was a check for \$2,499.99? A. Yes, sir. And you also received at that

think I did. Let me see the date of it. Have you the date, on the Q. What car does he drive? A. He \$2,500? A. Here I have it right here Q. May I see it? (Witness passes paper to counsel.) So that between November 25 and November 29 you

received \$4,999.99? A. That would not be-right-yes; yes. Q. That is right, ign't it? A. Yes. Q. Have these employees to whom checks for three months were given been drawing their regular compensation since that time? A. Yes, sir. Q. And have you drawn your regular salary compensation since that

time? A. Yes, sir. Q. At the rate of \$833.33 a month? Yes, sir. Q. Now, the other day I understood you to say or to give as your right thing to do.

principal reasons for making these payments that it was necessary to more than was actually due them for held, should have rendered for hold the organization together and to overtime work, did you? A. No, not compensation of the office? A. No; get rid of claims for broken con- these other people. Q. What is his salary-I mean his tracts that might be made? A. I did You did not say that? A. The printers and typesetters? Q.

only moving thing to me was to keep est afraid of that.

eration? A. Not into mine.

tion for the balance of the year. might have, but we did not talk about

anything else. The COURT. Was there any talk in regard to contracts? I understood you to say that this was a gratuity. three months' pay given to them because, with two or three exceptions, they had worked overtime and they had not been compensated for it.

The WITNESS. Yes, sir. The COURT. Was not that the purpose? Have you not stated that was of overtime they put in. the purpose? The WITNESS. It was. The voucher

accompanying states exactly the basis upon which I recommended it. The COURT. I do not like to in Mr. DANE. I am glad to have your

Honor do it. The COURT. But before you leave that subject I would like to inquire: paid them these three months? have you made inquiry with reference to these two checks which were re-

Mr. DANE. Yes, sir. I will be glad to have your Honor interrogate. The COURT. No. One of those checks represented three months of

ceived by Mr. Watts?

your salary, I suppose? The WITNESS. Yes, sir. The COURT. What did the other yes; that is, I did. check represent? The WITNESS. Legal services, if

May I read that paper? Q. I am coming to that. I am manager. I want to get this clear as to the Yes, sir. reason which actuated the Trusteesyou as Business Manager—in making Manager? A. Yes, sir. etent to show any reasons why he these payments, three months' salary. Was it to pay those who had worked overtime and had not been paid, or was it in lieu of what you thought cision, four or five of our men in could have been recovered by them as could have been recovered by them as Q. Since that time have you re-damages for broken contracts of em-ceived any reelection from the Diployment, or was it to hold the organization together? A. It was for all of

Q. All those? A. But the voucher

as Business Manager; that the moving you would be in position to deal with the

Q. If these employees or heads of self? ployment with the Trustees had left salary. Mr. Whipple and the Trustees Q. They wanted to stay? A. They that place, they would not have had handled that. felt that they would not be allowed to any claims against the Trustees for broken contracts? A. No, if they of mind. had left of their own accord, no. Q. They would have breached their

sir: Q. So that we can set that aside, swer, Mr. Dane, the best I can.

had then my organization would have gone. Q. Yes. But they would not have Regardless of what may have been had any claim against this Society for

Q. You did not consult with the ing. Q. So far as you knew, gathering Directors or take this subject up at all with the Directors in regard to holding the organization together, did you, Mr. Watts? A. No. Mr. Whipple said that the Directors came over-

Q. You did not take it up with the wanted to put in their resignations, Directors? A. No, we did not. We expected to. Q. But you did not do it before you

Q. Did you regard it as necessary to make all the payments of the three all? A. Absolutely. Q. On the same day, that is, the months' safary in advance which you made for purposes of holding together the organization? A. Yes.

Q. Then why were not all those on the list paid? A. I have explained to you that several of them had been paid for overtime. Q. Yes: but they were entitled to

time, didn't you, \$2,500? A. I don't that, weren't they? A. Yes. Q. They had worked overtime? Yes, sir. Q. So that what they were paid for overtime was nothing more than what they were entitled to receive anyway?

That is right.

Q. Even though they had continued paragraph 4. right on? A. Yes, sir. Q. And yet you thought that would call it, that you had from time to have an influence on them to hold time rendered legal services for the them there and hold the organization Trustees for five or six years? A. Yes, together, did you? Yes, sir.

Q. That is, you paid them what was paid them their overtime. Q. And you paid these men on the thought it was-

The COURT, Were all these people

here from England with a definite the services that you rendered for Q. That did not enter your consid- arrangement for an annual salary, that five or six years, you never once and we were paying their expenses thought of rendering legal services for Mr. WITHINGTON. Heistated that coming and going; one was a trans- which you were to be paid in addition it was given in lieu of any compensa- lator and editor on our German peri- to your services as business maneodicals that we had to bring from ger? A. I recognized that they were Q. Was it given in lieu of any dam- Zurich, Switzerland, and we had to legal services apart from strictly as ages that might have been claimed by agree to pay her expenses coming and business management, but I never reason of broken contracts? A. It going; and there were a number of rendered them on the idea that they was given in lieu of any claims they things in that that would relate ex- would be paid for separate and indeclusively to a legal proposition, as Mr. pendent of the business management. it as damages, or broken contracts, or Dane puts it; and then others were services to be separate? A. I ren-

on a basis of overtime, etc. Q. The payments that were made dered services in a legal way all the to those who had worked overtime. suppose their youchers show that were paid for their overtime work, do they?

paid that, long ago. A. We did not pay them now. They had been paid during the past year, for every Q. Do the vouchers which were 1919? A. Yes, sir. used in paying these people three

Mr. WITHINGTON. They have been

want to read to you. No. sir: just gave them a check the

same as we always had on salary. Q. You took no voucher and no receipt? A. No. sir: never have. Q. You and Mr. Dixon, the editor sel, of course. of The Monitor, were elected on August 1, 1917, by the Directors, were

had been editor before I was business manager.

you not? A. Yes, sir.

Q. And you were elected by the

Q. And you were then employed by the Trustees? A. Yes, sir. Q. After you were elected by Directors? A. Yes, sir.

rectors? A. Just once, in 1918. Q. 1918. Since August 1, 1918, you Directors? A. No.

Q. The term of office of Business men who were at one time in the employ of the Publishing House had stated to somebody down there that they were coming back in charge of the composing room, and it was a have the voucher here that shows Q. You accepted your office as the publishing House had posses upon which it was—
Q. This voucher relates to your you were holding over as the result of payment for legal services? A. I your election in 1918? A. Yes, sir. proposition of the whole 50 men in exactly the Trustees' and my attitude result of that election by the Directors proceeding under a certain by-law in

Q. Oh. I see. That is, you got the Q. Now do Y understand you to thing to me was to keep the organi- Trustees when they came in, whoever they might be, advantageously to your-A. I had not asked anything

Q. I am trying to get at your frame

Mr. WITHINGTON. You mean before Judge Smith put out his statement contracts, wouldn't they? A. Yes, about there being a clean sweep, or afterwards? A. I am trying to an-Q. Did you intend to leave the Pub-

> lishing Society unless you received three months' pay in advance? A. No. What? A. No. Q. Do you have any knowledge-A. The three months' pay had not the slightest thing to do with my leaving.

> or my intention to leave, or my stay-O. You would have stayed right there if you had not received that money, wouldn't you, until the thing had been turned over in some way satisfactory to your successors? A. Yes, sir. But whether I would have quit then would depend entirely upon the

> attitude of the new Trustees. Q. But you would have seen it

> Q. Without receiving this money at Q. Do you know whether that also was the attitude of Mr. Dixon? A. I.

> think it was. We are doing that right

now-seeing it through. Q. But you both got three months pay in your pocket? A. Yes. Q. Mr. Watts. I want to take up and spend very little time on it, the

question of payment to you of \$2,500

for legal services. The COURT. What paragraph in the answer is that? Mr. DANE. The paragraph in the answer relating to that subject is

Q. That is, in other words, since

Q. You said on Thursday, as I re-

due them? A. We had theretofore you became business manager? A. Yes, sir. Q. Is it not true, Mr. Watts, that list what was due them- A. I during that time while you were acting as business manager, you ren-Q. —when you paid them for over-time? A. I thought it was quite a to the Trustees, only as one having -when you paid them for over- dered the services that you did render the Jegal knowledge that you have Q. But you did not pay them any and holding the position that you

the compensation-Q. That is not true? A. here public accountants, or were they compensation for the office does not pay for the responsibility and the The WITNESS. No, sir, they were work and the time, if you put it on the people—they were some of the the basis of compensation, but I would

editors; two of them had been brought | Q. Is it not true that in rendering

time for the Trustees, but I never intended to make a definite charge for it. Q. Wasn't it your intention always to render what legal services you rendered as business manager, for the

Q. You never intended the legal

compensation of business manager? A. No. sir. Q. Did you testify in this case before the Master in the summer of

months in addition show it was paid this: (Reading) "Well, have you in Q. Do you remember testifying like as advance salary? A. Well, the only other things?" referring to counseling vouchers-that one voucher that I and advising the Trustees. A. Once or twice, where we had a question of Q. Didn't you take vouchers from a patent, a claim of infringement by the heads of departments when you some wood machinery corporation, or something of that sort, on the machine that we bought from the Goss Printing Plant. I took quite an active interest in that, in trying to protect the Publishing Society, with other coun-Q. Well, in general, I assume as

you have consulted with the Trustees, being a lawyer by education, you have Q. That is, you went in about the given them such advice as you could same time? A. As the Trustees did, when they asked for it. A. No, I don't take it as advice. I have con-Q. That is, you and Mr. Dixon took sulted with them and we have talked office at about the same time? A. over things generally from the standyour Honor please. The vouchers- No, he had been there long before; he point of the Trustees and the business Q. Have you advised them in re-

coming to the question of legal services in just one moment, Mr. Watts. you became Business Manager? A. should not be done? A. I suppose I have. I thought you meant as a lawyer. I have tried to keep away from and when I mean Trustees I include Directors August 1, 1917, as Business that since I have been business manager."

A. May I borrow your book? Q. You testified that way? A. Yes, but you have not, I think, read all the testimony.

Q. Is that testimony true? A. That testimony applied to the case that Governor Bates was cross-emamining me on, asking me with reference the to this, wasn't I the attorney and advising the Trustees in this contron, and I was not advising them as wyer in this particular case.

was filed originally.

What you were testifying there and what you say now is that you never acted as counsel or advised

Don't you know that when this check for \$2500 was given to you, dated July 22nd written to Mrs. Dixon there was attached to it the authority and signed by the Board of Trustees. for its issue, reading like this: [Read- E. M. U." A. Urquhart.

addition to his compensation as R.

A. Yes. I knew that was done And you accepted that check for that authorization attached to it? A. I said to the

Q. You accepted the check? A. But I have to state the basis on which I accepted it. You will have a chance to state.

I will state it now.

The COURT. That question may be [Continuing] No; I did not. You did not accept it? A. I

cept it on that basis. The COURT. The question is with-

nd got the money.
The WITNESS. Yes, sir; I did do That was on November 29, 1921?

Yes, sir. before the Master in the summer of 1919 in this way: [Reading] "And have you at times acted as unselor and adviser of the Board Trustees? A. Never once, sir, in particular controversy.'

That is right. And this particular controversy was a bill in equity entitled Eustace

tached to this check,—"and other given, and they thought that it would legal services," and ask you if you give them great pleasure if they words were written on there? A, I occasioned by virtue of their moving, think the first memorandum was put and she accepted it. on there, and my recollection is that Q. (By Crosby, J.) Had she re-l objected to that condition, and the ceived any pay for her services pre-

on it? A. . That is right. Those words were subsequently Q. Those words were subsequently added? A. Yes, sir; they were put on before the check was handed to

the words, "and other legal services"

Q. Do you know when these words were added to that authorization? A. I think before the check was drawn. Q. That authorization is dated November 25, 1921? A. Yes, sir,— isn't the check the 29th?

Q. Do you know anything about the circumstances of those words being added? A. Yes, sir. Q. Who added them? A. The sec-

retary of the Board of Trustees. Mr. an editor—the salary for that posi-Bustace directed it for the Trustees.

Q. Was there any discussion at the time that those words were added to

against Dickey? A. Not at all. It I think, Mr. DANE. Now, I take up the sub-

ablishing Society on July 1, 1921? A. No. sir.

Q. So far as you know has she ever been on the pay roll of the Society? Never, so far as I know. Q. Did you ever employ her to work for the Publishing Society? A. No,

So far as you know, she never any contract of employment from Is it true that on or about July 1, 1921, Mrs. Dixon received \$2,000 rom the Trustees of the Publishing

ciety? A. Yes. sir. Q. Was she in London at that time,

Q. And the money was sent to her y check? A. Yes, sir, Q. Have you the voucher here? A. ander D. have the check and the letter which Monitor.

npanied it-I mean the copy of Q. Will you produce them? A. Well accurate in that sense. But he re-Mr. Hall, I think, has that, or one of his ceived \$12,000 as editor,—that is, Mr. intants. They asked for it, and I

handed it to them, and they have never returned it to me. Q. Perhaps you have a copy of it? No, he has got the only copy I had. He has it at his office, but it is t available here in the court room. He should not have taken that

cher out of the office. Q. Have you got a copy of it? A. have the check, Mr. Dane. (Check for \$2500 marked Exhibit 18.) (Check for \$2000 marked Exhibit 19.) Mr. DANE. I have had marked, if

ur Honor please, as Exhibit 18, the

\$2500 check issued to Mr. Watts. The exhibit consists of three papers.

CROSBY, J. The check for \$2500 to Mr. Watts of what date?

Mr. DANE. November 29, 1921. And Exhibit 19 the check which the witness has handed me for \$2000, payable to the order of Kidder, Peabody & Company, dated September 24, 1921.

Q. Is this check, Mr. Watts, marked Exhibit 19 the check, Mr. Watts, marked

it 19 the check that was issued

rs. Dixon? A. Yes, sir.
I how was it handled? Why was, and to Kidder, Peabody & Comif you know? A. No, I do not.

wyers than I was and were using bank and dealt with the bankers, and it for his wife.

The bank and I was not advising them as their checks were made out either to the the trustees, and now you want to use the New York office?

A. Just what it is going to have to do with it—the York advertising, office?

Mr. DANE. It was increased from Directors will make a change there.

Q. Attached to Exhibit 19 is the following memorandum from the ac-counting department: "Please draw in any way in the case of Eustace check for \$2000 payable to Mrs. Cleagainst Dickey? A. Yes, sir, at that mentina Dixon. Charge account No. 47-83. Per instructions from Mr. Watts, and in accordance with letter

Q. It is only the initials here. Moved and unanimously carried "E. M. U. August 1, 1921." And in that Mr. John R. Watts be paid \$2500 the lower left hand corner, "O. K. J. Those are your initials? business manager, for legal services A. Yes. Mr. Dane, in order to make in connection with the bill in equity that last exhibit complete there since its filing March 25, 1919, and should accompany it the letter from the Board of Trustees.

Q. I shall be very glad to have the letter, and when we obtain it we will see that it goes in evidence. We will take up now-

CROSBY, J. Just a moment before you leave that. I would like to know what this \$2000 was paid for. You don't say anything about it.

Q. Well, Mr. Watts? A. Mrs Mr. WITHINGTON.' He has a right Dixon works every day, with the exception of Saturday, in an office that is furnished to her by the publishing answered yes or no, whether he ac-cepted the check. house, as an editor, in the same ca-pacity more or less that Mr. Dixon pacity more or less that Mr. Dixon does. She goes over the feature pages, she goes over various and sunnot accept it—I say I did not acdry things in connection with all our rublications, and is doing the work on the Sentinel and Journal. She has out reference to the basis on which always refused to receive any compenou accepted it. The question is sation, although the Trustees have whether you did receive this check time and again urged her to accept a time and again urged her to accept a position as an employee of the publishing house. Because of the fact that Mr. Dixon was connected with it she said that was sufficient. This fall the landlord in their apartment raised the rental of their apartment an abnormal sum. Mr. Dixon bought a house out in Brookline, and when it came time to move it was discovered that there was considerable expense in connection with that changing and moving out to that house, and it would approximate something like The Trustees wrote Mrs Dixon against Dickey, filed March 25, 1919? a letter and said that they might use that as an excuse-not an excuse, but I want to call your attention to as an occasion for in some way recogwords on this memorandum at- nizing some of the service she had anything about when those could pay her this small sum of money

other words were added afterwards.
Q. When this authorization first
Q. She had not been an employee

came to your attention it did not have under pay? A. She was not under pav. Q. This check was dated in July,

was it, of last year?
Mr. DANE. September. Q. Has she been doing work for the company since then? A. She has worked for the Publishing Society every day, I think, since 1915, with exception of either Saturday or Sunday. It was Sunday when the Monitor was published in the afternoon, and Saturday when it is pub-

lished in the morning.
Q. (By Mr. Dane.) Now, Mr. Watts. do you know that at the time Mr. Dixon became editor-was elected as What year was tion was \$9000? A. that?

Q. When Mr. Dixon became editor, that authorization in regard to your or immediately following Mr. Mc-Clellan. A. Mr. McClellan's salary,

Q. Mr. McClellan's salary as editor Mr. DANE. Now, I take up the sub-ct matter of paragraph 5 of the de-him? A. Yes, sir.

ife of the editor of the Monitor? A. don't think Mr. Dixon—do you say Was she on the pay roll of the Mr. Dixon succeeded Mr. McClellan? Q. Mr. Dixon's salary when he became editor was \$12,000, wasn't it?

> A. Yes, sir. And do you know that at that time, Mr. McClellan's salary as editor having been \$9000, it was agreed that \$3000 should be added to the amount received by Mr. McClellan to cover Mrs. Dixon's services, that Mr. Dixon did not want her name on the payroll, and to cover the services that she might render the salary was increased

to \$12,000 and paid to Mr. Dixon? A. I never heard of that, Mr. Dané. Q. You never heard of that arrangement? A. I never heard of any tell you,—you probably know,—that Mr. McClellan was the editor of the Journal and Sentinel and Mr. Alexander Dodds was the editor of the

Q. Yes. I spoke of his succeeding Mr. McClellan. That was not strictly Dixon received \$12,000 as editor when of that sort and night times. he became editor? A. I don't know that that was the salary when he be-

came editor. The COURT. Is that material? his salary was \$9000, originally; that record of it. . I don't mean to say the witness so about even? A. I think so.

that question? Perhaps you object to Q. Half here and half here a

Mr. DANE. My understanding is that Mr. McLellan, who had the title sir. of editor in chief, received \$9000; that Mr. Dixon when he became editor reseived \$12,000, and that \$3000, it was the decision of the Court likely to inderstood, was to cover Mrs. Dixon's come at any minute, as business r

the Old Colony Trust Company, or I \$12,000 to \$15,000, which is his present have seen them to Kidder, Peabody & salary. We are talking now about the Q. What do you mean by advising them in this particular case? A. In the case on which the bill in equity know how that was handled. The chief salary of \$12,000, of which we say \$3000 was intended and understood to cover Mrs. Dixon's services. That we will show when we put in our case.

Q. We come now to paragraph 7 of the defendant's answer. When did and the Herald. Mr. Ogden resign as trustee, Mr. Watts? A. July 5 or 6, 1921. Q. 1921? A. Yes sir. Q. Since that date has he continued

to draw regular compensation as a Yes, sir. trustee? A. Q. Has he been paid in full? A. the Dudley & Hodge Bindery? A. Yes sir. ..

And it has been at the rate of \$500 a month? A. Yes, it was understood that the salary was to go on for six months after Mr. Ogden left. Q. Understood with whom? I don't know; that was the word I had from the trustees.

Q. Beg pardon? A. That was the word that was given to me by the of the Publishing Society. Board of Trustees.

Q. I show you a typewritten copy of what appears to be some interdepartmental correspondence, and ask you whether that passed between the this morning. departments? A. I have a recollection of a memoranda passing of that nature, but I don't know that that is period ending November 30, 1921? a copy of it. I will have to get the memoranda itself in relation to Mr.

Q. Do you remember writing that memorandum, which was a memoran- ducing). dum, from the office of the manager to the accounting department, in which cover? A. Eight months, ending Noyou said, "Until further advised please make no change in the monthly payments to Mr. Ogden and Mr. Harvey, except that in addition to Mr. Harvey's A. Yes, I remember that. And you wrote that? A. Yes

Q. And it was approved by the Board of Trustees? A. It had their 1919. sanction. I don't know that it was the accounting department on September 2, 1921? A. Yes sir.

Q. That doesn't say anything about continuing it for six months? A. No, because I didn't know it then. You didn't know it at that time!

Q. How many months had he then Publishing Society? A. Yes, sir. Q. From whom? A. From Mr. No. been receiving full pay? A. About three months. We were about that period of time in reaching some conclusion with reference to it.

Q. Have you got any other instructions, either from the Trustees to the Business Manager, or from the Business, Manager to the accounting department, in regard to Mr. Ogden's will be glad to look up that memo- or before one year at 3 per cent inranda. If I had known of it I should have brought it.

Q. Has Mr. Ogden since he resigned performed the duties of a Trustee? A. No.

Q. Now since this same date, Mr. Paul Harvey has also been drawing the full amount of compensation as Trustee, hasn't he? A. Yes. Q. He was elected and installed im-

mediately to succeed Mr. Ogden? A. Yes. A. Yes.

the date, 1921, there have been paid to Mr. Harvey \$500 a month, and to Mr. Ogden \$500 a month? A. Yes Now in addition to the payment Q. to Mr. Harvey of \$500 a month, has

there also been paid to him a salary as New York advertising representative? A. Yes sir. Q. At what rate? A. Haven't you it there?

Q. I have here \$458.33 a month; is Q. Mrs. Clementina Dixon is the rate, or was he increased? A. It is, \$55000 a year, was his salary. That would be about right.

Q. \$458.33 a month? A. Yes sir. Q. In addition to the \$500 a month that he has been paid as Trustee since that time, and in addition to the \$458.33 a month that he has been paid as New York advertising agent, he has also been paid a fixed sum as expenses for the New York office, hasn't he? A

Q. \$348 a month? A. Yes, sir. Q. So that all told since Viv So that all told since July 1921, Mr. Harvey has been paid \$1306.33 a month? A. I think that is correct. Q. And in addition to that Mr. Ogden has been paid \$500 a month?

A. Yes, sir, Q. Since Mr. Harvey became Trussuch arrangement. I think I ought to here? A. A fairly good portion of it, tee, what part of his time has he spent coming on Thursdays at night and maybe spending Friday, Saturday and Sunday with us and being back there Monday morning; and at other times, at odd times when it seemed that it could be done

> Q. One half the time here? A. Not half. We have utilized our Saturdays and Sundays and holidays and things

Q. He has during that time given less than half his time to the duties of Trustee? A. I suppose it is an even division. Whether it is true or Somebody said, I think, he stated that not I don't know; we haven't kept a

stated. I understand you object to that question? Perhaps it wasn't evidence.

Q. Half here and half in New York?

A. Yes, sir.

Q. And he has been drawing salary for both positions? A.

Q. Why didn't you put some on else in charge in New York? A. With ager with such discretion as I knew The COURT. He has already said he how to exercise, I could not take a oesn't know about that.

good man out of some other position Q. Will y Mr. WITHINGTON. I don't want to where he was employed — and we it? A. Yes. agree to that as a fact, because it didn't want anything less than a good isn't so.

Mr. DANE. Of course it is a part of our case and we will show what the facts are in that regard.

Mr. WITHINGTON. You remember in the case of Rustace v. Dickey you brought out the fact that it was \$10,000 a year, and you claimed it was increased by reason of his loyalty to construct the fact is with the fact is with the fact is with the fact that it was \$10,000 a year, and you claimed it was increased by reason of his loyalty to construct the fact is with the fact is with the fact in the decision in Eustral and the de

Directors will make a change there.

A. I take it for granted it is true: Q. Had you been so informed by now. the Board of Directors, that they were [Question repeated by stenographer] going to make a change? A. No; but going to make a change? A. No; but A. Only my own reasoning that Judge Smith has been so reported in the Directors would make changes if the papers.

Q. What papers? A. The Traveler Q. What dates? A. I don't know It was immediately following-Mr. DANE. No, this is not.

A. Yes, here is Exhibit 2 (producing said exhibit). Q. Is Exhibit 2 a balance sheet of

Yes, sir. Q. As of November 30, 1921? A Yes, sir. Q. When was the Dudley & Hodge

Bindery bought by the Trustees? A. No, Exhibit 2 is not Dudley & Hodge. The COURT. Exhibit 2 is the balance sheet.

The WITNESS. The balance sheet Q. I want the balance sheet of the Dudley & Hodge Bindery as of November 30. A. That is way down in the list of exhibits. I think that was filed

Mr. WITHINGTON. That is Exhibit 15, Mr. Watts. That is for the Mr. DANE. 1921.

Mr. WITHINGTON. That is Exhibit The WITNESS. Here it is (pro-

Q. What period of time does that vember 30, 1921.

Q. Have you Exhibit 2 there? A The COURT. It is the paper without salary and expenses he is to receive any cover on it and called a balance his trustee's salary in addition. J. R. sheet. I think that is it, or a copy of it (indicating). \

The WITNESS. Here is Exhibit 2. Publishing House previous to March, ways been without compensation to

Q. definitely stamped with their approval. tention to is the balance sheet of the small way, their deep appreciation of Q. These instructions were given to Dudley & Hodge Bindery as of No- your labor for our cause. Therefore vember 30, 1921. A. The one fur- they ask you to please accept the innished by Barrow, Wade & Guthrie is closed check. Exhibit 15, and it is, as I understand it, the same -

Q. When was the Dudley & Hodge Bindery bought? A. May 5, 1920. In May, 1920.

Q. What was paid for it? A. We bought the material on hand and the machinery at an appraised valuation approximately, I think, \$14,000, and the material, goods in process, etc., making a total of \$44.000, was the purchase of the material and machinery, pay? A. I don't know, Mr. Dane, I for which we gave a note payable on

> terest. Q. Well, when you bought this bindery you borrowed \$52,000, didn't you, at a bank? A. Borrowed \$50,000. Q. \$50,000? A. Yes, sir.

From the bank? A. Yes, sir. What bank? A. First National Bank. Q. Out of that \$50,000 which you

borrowed you paid \$10,000 in cash? Q. And you retained \$40,000, did Q. So that since July 5, if that was you, for working capital? A., That is

my recollection of it. Q. Did you say that, as a loss the first year's operations of the bindery, you paid off that loan? A. The \$44,000? Yes, sir.

The \$50,000? A. No, no. We only paid that off the day after the decision, I think it was. Q. You only paid the load to the

bank late in November? A. Yes. sir. Q. This \$98,000 of surplus shown on the balance sheet as of November 30, 1921, on Exhibit 3, was that ac cumulated net results of the operation of the bindery from the time you acquired it to November 30, 1921? A.

Q. That should be carried to profits of the Publishing Society houldn't it? A. We hoped so, but the stees under the will rather demunred to our taking over the bindery, and we have hesitated to do anything with it until the two Boards should work in a little

bit more harmony. Q. That \$98,303.65 on this account as surplus in fact is net profits that belong to the Church, isn't it? A. I don't know, sir, whether it does or

Q. You don't know? A. I think it belongs to the Trust, and I have also so treated it but-Q. That is not-pardon me. A.

but we have never definitely put it in the Trust because the Trustees under the will opposed our taking the Q. You have not credited the

Church account with that \$98,303.65 anywhere? A. No, sir. Q. Now, in purchasing this bindery you, in effect, bought the inventories city, declined to give any statement which were on hand and the machin-

ery, didn't you? A. Yes, sir. the goodwill? A. No. sir.

There was no goodwill because wasn't it? A. Well, if somebody else Church, but there was much discushad bought it they would have had sion of the outcome of the case by goodwill. We absorbed the goodwill when we took over our own goodwill. Q. Exactly. You bought the inventories and the machinery and

equipment? A. Yes, sir. Q. For the machinery and equipment you paid \$16,098.54? A. About

that, yes.
Q. Will you undertake to produce Q. The publication that led you to

Mr. WITHINGTON: That is Q. You have been so informed? what the question was. Mr. DANE: That is my question

they came in.

from them as a basis? A. Nothing so-except my dally connection with the whole proposition. Q. Do you know whether or not

Mh. Harvey was giving his whole time to his New York office before he became a Trustee? A. Oh yes. Q. I have here a copy of a letter addressed to Mrs. Dixon. Will you look at it and see if that is the one to which you referred? A. Yes sir.

Mr. WITHINGTON: Will you produce the original? If you do that I don't object to marking the copy Mr. DANE. We will do that. [Letter dated July 22, 1921, marked

Ex. 20 N. L. W. July 22, 1921. COPY Mrs. Clementina Dixon, Baileys Hotel,

Gloucester Road. . London, England. Dear Mrs. Dixon:

Exhibit 20.1

It has come to the notice of the trustees that on account of the increase in the rents of apartments, etc. in Boston, and especially the greatly increased rents demanded by your landlord, you have virtually been obliged to change your place of residence, and that in doing so, you and Mr. Dixon are being put to a very considerable extraordinary expense.

The trustees are so keenly appre. ciative of the unselfish and conse crated service and cooperation that you have given for so many years to That is the general condition of the the Publishing Society, which has alyou, that they would like to take this What I want to direct your at- opportunity to show, at least in a

> Very sincerely yours, (Signed) Herbert W. Eustace. Lamont Rowlands Paul Harvey

Board of Trustees Mr. WATTS. Mr. Dane, I have a copy of that thing from the newspaper-Science Church Directors plan reorganization. Mr. DANE. What paper is that Mr.

Mr. WATTS. Boston Herald. That was Friday morning, November 1, following Thanksgiving Day. Then on the other side is "November 24," that

is the Boston Herald. Mr. DANE. November 24th? Pardon me. This would be the 25th, Mr. Watts. Mr. WATTS. It says November 24th

morning paper. Mr. DANE. I will read it. Newspaper clipping.

PLAN REORGANIZATION. To Make Sweeping Changes in Edi-

editorial staff of Christian Science publications will result from the decision of the supreme court creating the board of directors the unchallenged governing power of the church, necessary for every industrial instituaccording to a statement made last Smith ight hy chairman of the Christian Science committee on publication.

"'While there will, of course, be sweeping changes in the editorial staff,' Judge Smith said, 'there is absolutely no foundation for the of that Trust.
rumor that the Monitor is to be dis- Q. And we continued. New editors will be elected in the same way as those in direct charge of our publications have always been chosen, but the paper

itself will remain. "MUST AWAIT DECREE. "'The directors hope, and will try, to reorganize with the least possible amount of friction,' he continued. 'They trust that the trustees will have the courtesy to resign. In any event no definite action can be taken before a decree is entered by the court dissolving the injunction brought by the trustees, and although this may happen tomorrow, it will probably not occur before next Tuesday."

"Judge Smith went on to say that there will be a meeting of the counsel who acted for the directors this morning at 9 o'clock in the office of former Gov. John L. Bates, and intimated that a course of action might be mapped out at this time. Herbert W. Eustace chairman of the board of trustees of the Christian Science Publishing Solast night as to what the next move of the trustees would be, pointing out Q. You did not pay anything for that owing to the holiday, he had not yet consulted his attorneys in the

"No mention of the decision was the bindery simply published or bound the books of Mrs. Eddy, any-made yesterday at the regular way; that is about all they did, Thanksgiving service in the Mother a goodwill. It certainly carried a individual Scientists afterwards. The general feeling seemed to be ex-tremely favorable to the action of the supreme court, as a guaranty of

church unity and influence Q. Well, now, Mr. Watts, certainly nothing contained in that article which you have read influenced your decision in July of 1921 in regard to employing Mr. Harvey and paying him the full salary? A. Oh. no.

Q. Or discontinuing the New York office? A. Not with paying.Mr. Har-

No. It is right you should know, possibly, Mr. Dane, that our own em-Mr. ployees have been called up. her they had a list of the employees cisco. over there and there were not many of them going to stay. There was a Yes, sir, ground floor and basement. meeting of the employees, I am told, Q. Without having any information after the Church meeting a night or the ground floor? A. I think it is

> Q. But those are mere rumors that have not seen it. you are talking about? A. They are

Q. I don't think that helps— A. We can't help but observe them. Q. —and it is all subsequent to the

talking about now? A. Yes, sir. Q. That brings us down to Paragraph 8 of the Answer, which relates to the expenses of the accountants. which we have already been over. I want to take up with you for a moment; Mr. Watts, the Dudley & Hodge Bindery? A. Yes, sir.

Q. And have you here Exhibit 2, which was introduced Thursday? Mr. WITHINGTON. Is this under

Q. And in May of 1921? A. 1920-pardon me. In May of 1920? A. Yes.

When was the first balance sheet prepared after you acquired the Dudley & Hodge Bindery showing the condition of your account? A. . I suppose the year afterwards, in May, 1921. Q. Before that, wasn't it? A. No, March, 1921.

Q. March, 1921? A. I suppose it went harmoniously along with our other business.

Mr. WITHINGTON. That is Exhibit 13. Mr. DANE. Yes, Exhibit 13. The WITNESS. Here is the auditors' copy of the balance sheet of

March 34, 1921. (Producing.) Will that suffice? Q. Yes. March 31, 1921, balance sheet. Is it Exhibit 13. Mr. With-

ington?

Mr. WITHINGTON. Yes. Q. Exhibit 13. That shows fixed assets, machinery and equipment, \$16,192.12, doesn't it? A. Yes, sir. Q. That is what you bought them at? A. Yes, sir.

Q. And in that period of time you charged off as depreciation, or at least reserved for depreciation, the sum of \$12,433.87? A. Yes, sir. Q. Reducing the value of that machinery and equipment in that period to \$3,758.25. A. Yes, sir. The ma-

templated moving the whole equipment-down to our place.

The COURT. I suppose you are Q. Wasn't it worth \$16,192.12? \(\). practically closed so far as the cross-

chinery was all quite old, and we con-

but not-Q. Was it to you, to the Publishing he has agreed produce certain Society? A. It is down there where things? it is now, but if you were going to Mr. D move it to the Publishing House it gotten something. would not be.

the value of \$3,758.25? A. Yes, sir.
Q. I suppose it follows, Mr. Watts,
that if a smaller reserve were set up
that if a smaller reserve were set up SCIENCE CHURCH DIRECTORS for depreciation on that machinery there would be a corresponding intorial Staffs of Publications.

A. 1es, Sil, except and passes. In the work we were depreciating everything, be-body besides myself must always at a time when prices on libe for these exhibits. everything were being cut down by "A complete reorganization of the everybody, and I was trying to work just as safely as I could on carrying all our inventory of every kind down at the very bottom. Prices had been so inflated previously that it seemed CORCES FOOLONG tion to cut its prices down and not

fool itself. Q. The income received by reason of the operation of the bindery came from the Trustees under Mrs. Eddy's will? A. Well, the income came from binding books for the operation

Q. And were paid for by the Trustees under Mrs. Eddy's will? A. Was paid for by the Publishing Soclety and accounted for to, the Trustees under the Will. Q. Eventually whatever profits

were made by the bindery came from the net income of the Trustees under the Will. A. It affected the net income of the Trustees under the Will, but it did not come from their income. Q. It reduced it? A. It reduced Just one little thing that would affect that somewhat. That bindery also binds hymnals, which are not part of Mrs. Eddy's works, which makes a slight difference in the

Q. You were requested to produce certain data in regard to the expense of establishing and maintaining the San Francisco distributing depot? A. Yes, sir. Q. Have you got that information? A. I think I have it [producing

situation.

papersl. Here is the data that was made up by the accounting department, Mr. Dane. That may be helpful to you. Q. I wish you would refer to this and tell the Court if you can, what the cost of establishing that depot was? A. The furniture and equip-

ment as of October 1, 1920, was \$23,-

269.84, and I imagine that was the

cost of establishing that depot. Q. What does that equipment consist of in a general way, what articles? A. The furnishing of the room-I think it had to do originally with 000 pounds of beef were produced on the bills that we had to pay for painting, decorating and putting same in condition, carpeting it, shelving, putting in some toilets and other work of that sort, as well as the furniture to a report made by District Forester and rugs in the place, shelving, R. H. Rutledge. benches for shipping and so forth. . Mr. BATES. I did not get that

figure. Q. What was that figure? A. \$23,269.84.

sum. I should have it. Q. Can you produce that? A

Yes.

Q. What was the rent for depot? A. \$900 a month. Q. Where was it located? Stow and Miss Armstrong have lists on one of the principal streets in San of employees. One of the auditors for Francisco? A. 255 Geary Street. It

the American Audit Company spoke is one of the principal locations and to our chief accountant and said to most prominent locations in San Fran-Q. Is it on the ground floor? A. Q. Is there more than one room on

one large room with a balcony. Q. Have you here the amount of overhead expenses required in maintaining that depot? A. I have got the entire expense for maintaining that depot for the period from Februdec's'on or to the question we are ary 1, 1920, to September 30, 1920, consisting of rent, salaries, office supplies, subscription expenses, telephone and telegraph, light, water and heat,

> \$14.150.78. Q. The rent during that period was \$5600? A. Plus \$900 at the top. Q. \$6700? A. That would not be

insurance and taxes, making a total of

but \$6500. Q. Have you the figures here showing the overhead expense of maintaining that depot up to November 30. one of the charges, or is it something 1921? A. No; I have not. expense incident to it is \$44,693.07. Q. What period of time does that cover? A. From February 1, 1920, to

November 30, 1921, \$44,693.07. Q. Is there anything here to show you the net income from the operation of that depot during the same period of time? A. No. sir; the only thing I have here is the statement by

months, of gross sales. Q. You have not the computations that would show the net income? A. I am sorry we cannot do that. Our cost accounting system is on a different basis. It is to arrive more definitely at the cost of production of the articles that we manufacture and sell rather than the location of

the depots or offices. Q. Will you at the next heaving have the 'items that enter into the equipment, the item of \$23,269.845

A. Yes.

Mr. WITHINGTON. Do you want to put in the gross income during that same period? Mr. DANE. No. Q. I assume, of course, that the item of \$23,269.84, furniture and equip-

A. No. Q. That is in addition? A. In addition. Mr. DANE. I think I am very nearly through with the cross-examination, but I would not like to close

ment, is not included with the \$44.693?

until I have an opportunity to look over my notes. It certainly was to Dudley & Hodge, examination of this witness is concerned, except those matters where

Mr. DANE. And unless I have for-The COURT, Very well. on the back, showing the date. It is the Boston Herald, evidently it is a you purchased it, it had diminished to and the accounts that were put in this Mr. DANE. Of course the reports

> examination The COURT. We will take the crease in the amount of the surplus? case up again Wednesday morning at A. Yes, sir; except that at that time half past-9. In the meantime somebody besides myself must be respons-

> > [Adjourned to 9:30 a. m., Wednes-

day, January 18, 1922.].

FORCES ECONOMY ON FARMERS' WIVES

Special to The Christian Science Monito from its Western News Office LINCOLN, Nebraska-With economy forced by wheat selling at 80 cents and corn at 20 cents a bushel, Nebraska farm women have turned to

making their own hats and dresses.

They are receiving the aid of special-

ists sent out by the extension service of the College of Agriculture. In every community where it is desired a dress form school lasting several days is held. The women present are taught how to fit collars, set sleeves, mark waistlines and even skirt lengths by the use of a dress form. These are expected to instruct neighbors on their return. The work is also carried on through girls' sew ing clubs. The plan has aroused much interest among the women of the farms, and great savings are esti-

mated. . Millinery schools are also held. delegate from each community taught the trick of remodeling hats and how to tell what is becoming, and she goes back to hold a school of her own. The women are told to bring their old hats and loose materials, and out of these stylish, up-to-date hats that would cost from \$10 to \$20 in the shops are made for a few dollars. On the last day of the school each pupil exhibits her handiwork, and women drive many miles to attend.

RANGES GIVE UP VAST BEEF SUPPLY

OGDEN. Utah-Approximately 13,-000,000 pounds of mutton and 150,000,the ranges of national forests in the inter-mountain region during the season which has just closed, according "It is thus that national forest

ranges are contributing materially each year to the meat production of the country," said Mr. Rutledge. The production will undoubtedly increase Q. Have you anything here to show under improved methods of handling what the furniture and the equipment the animals now being practiced by was except the lump sum? A. No; stockmen. The sheep and cattle move I have not anything except the lump onto the forest ranges every spring In the fall this stock pours out in great streams toward central markets, where it is converted into meat Will you have that in mind? A. products that are exported to all parts

CAMPAIGN EXPENSE

Senators Ask That Early Action penses.
"There has seemed to be," said Mrs. Elections of Congressmen

WASHINGTON, District of Columbia take early action on legislation to all the way down the social system. of members of Congress as a result of the recent fight over the seating of nan H. Newberry (R.), Senator

Three measures affecting elections were introduced in the Senate yesterday by leaders in the controversy Ford-Newberry contest. In of the wording of the Newberry lution by the Senate, Old Guard Republicans will have difficulty in sidetracking any legislation serving to carry out the Senate's avowed policy

with respect to the use of excessive expenditures in political campaigns.

Frank B. Willis (R.), Senator from Ohio, who offered the amendment to the Newberry resolution condemning the expenditure of \$195,000 in the higan primary, offered an amend-t to the Constitution in the form of the following resolution:

"The Congress shall have power to regulate the use of money by any person in connection with the selecnination or election, in any er, of a candidate for election to

to oust Mr. Newberry, in a resolution late for the Senate can spend to secure

expenditures for newspaper advertis-ing such as revealed in the Newberry

The \$10,000 Nmit, however, applies

election, of "all money and things re-ceived by hith or anyone for him, with source," on behalf of his candidacy.

The name of all contributors to any campaign fund also are demanded of the candidate.

The name of all contributors to any campaign fund also are demanded of the candidate.

Women Condemn Vote

ace, believes. Commenting on the money spent in American education." owberry decision, Mrs. Catt said to representative of The Christian Monitor yesterday:

"The Republican Party, in seating Mr. Newberry, has followed precedent. If the case had been reversed, the its would doubtless have done the same thing and the Republicans have been just as violently opposed Mr. Newberry believes that he as been completely vindicated. He as not been vindicated. The nation demned by what took lace in the United States Senate. If Mr. Newberry were really a patriot he would now relieve the Senate, his party and his nation of further embarrassment, by resigning.

"Not for a moment should anything savoring of the purchase, by money power, of seats in the United States Senate be condoned," said Mrs. James Lees Laidlaw, vice-chairman of the en's Nonpartisan Pro-League "For some years the Senate has been falling into disrepute because of its log-rolling and utterly ruthless way of handling big problems and ming utterly provincial. This is sufficient disrepute, without descending to the attainment of seats at least with a taint of corruption in the ess, even though it should be ound, by a highly prejudiced group egislating for itself, to be within legal

rits. And now a Republican ma-rity has whitewashed such action. "As an enrolled Republican I call oon all enrolled Republicans to proseating of Senator Newberry. I think that it is a matter of com lief that Senator Newberry was cked into the Senate's Foreign Reations Committee as a part of a plan, H. H. Dewart, who recently resigned and Senator Lodge and all the rest Present indications that are contrary to of those in the plan, his employers, are standing by him, regardless of

nd Brown, former presient of the New York State Woman affrage Association, and now direc-r of the Woman Citizen, also de-

the country's foreign policy and that they thought it a case of committing a little wrong for the sake of accom LIMIT PROPOSED a little wrong for the sake of accomright; therefore the whitewash of the election with its large campaign ex-

Be Taken on Legislation to Brown, "since the war, a great deal Curb Corrupt Practices in of disorder throughout the country, a legislators have tried to end by repressive legislation. How can any-thing else be expected if those in high authority disregard law and order? It Pressure is being brought to bear is they themselves who are responsinate Rules Committee to ble for the disorder that percolates

DEAN WEST SEES NEW **EDUCATIONAL FUNDS** IN NAVAL HOLIDAY

Special to The Christian Science Monitor from its Eastern News Office

NEW YORK, New York-Dean West of the Princeton Graduate School turns an interesting sidelight on the Washington Conference on Limitation of Armaments when he points out that the annual interest on the cost of one of the newest battleships is enough to pay the yearly salaries of a thousand school teachers. Reduction of armaments, he feels, should mean an increase in appropriations for education, and an increase in these appropriations should in turn help train the people to an aversion of war.

"The possible benefits that might come to education as a result of reducing armaments are very obvious and very great," said Dean West. aration for war the more is human thought diverted from the true ends of education. When men are engaged in preparing new agencies of destruction on a large scale and at vast expense, their minds are diverted and even estranged from the normal standards of education in a percent. 'The more we are engrossed in prepto prevent corrupt practices in the elections of members of Congress.

Atlee Pomerene (D.), Senator from Ohio, who led the fight in the Senate think less of war and prepare less which he introduces, fixes a limit of for war and spend less on war, then \$10,000 as the amount which a candithe situation changes for the better. With the fear of war diminished, men think more fully and deeply of the As the \$10,000 limit is intended to cover campaign expenses other than personal expenses and expenses for "travel, letters, circulars, postal telegraph or telephone service," its effect would be chiefly to prevent excessive thought of the world to turn to better things to consider the real foundations. things, to consider the real foundations of our civilization, and the real meaning of education.

"A second benefit is that vast sums The \$10,000 kmit, however, applies

ly to states that have no laws govning campaign expenditures or that
for warlike use, are made available
for the peaceful uses of human life. permit the expenditure of more than that amount. Candidates in states restricting the expenditures to less than \$10,000 would be compelled by the resolution to adhere strictly to the laws of their respective states. that the annual interest on the cost that the annual interest on the cost fivery candidate for the Senate of one of the newest great battleships build be required to make a full is enough to pay the salaries of a atement not less than 10 or 15 days

ously studied and remedied now that the vast expense required by war is likely to diminish. More money is actually available for education than has become the most productive nahas become the most prod Suffrage Leaders Say Senate Has Not Removed Stigma of Election
Removed Stigma of Election
Special to The Christian Science Monitor from its Eastern News Office

would be available if large armaments are still to be maintained. And it is also becoming clearer that the more highways secure, the home protected, the school free, insures to the man who studies and goes to school the form its Eastern News Office

would be available if large armaments are still to be maintained. And it is also becoming clearer that the more highways secure, the home protected, the school free, insures to the man who studies and goes to school the lines recommended to the federal government and the states, the federal government and the states, educational results that would be at all comparable with those that have unification of railroad service, bring-large transfer and establishing sound methods.

The Christian Science Monitor who studies and goes to school the peace, reparations and politics are to NEW YORK, New York-Anything ods of humane education, the more resembling the purchase of seats in are we training our people to an aver-the United States Senate should be sion for war and all its horrors and ally and vigorously denounced, to a deep and lasting love of peace Mrs. Carrie Chapman Catt, president of the International Woman's Suffrage hearts, we should double or treble the

PUBLIC OWNERSHIP OF RADIO PROPOSED

Special to The Christian Science Monitor from its Western News Office

LINCOLN, Nebraska-R. B. Howell, Republican national committeeman, is urging upon the Governor and members of the Legislature that steps be taken for public ownership of radio telephone service, which he says will be widely developed within the next few years. Mr. Howell but recently returned from Europe, where he had gone to investigate the uses to which adio is being put there, and returns to Nebraska fully confident that within a comparatively short time it will be possible to give daily news and mar-ket reports to mid-western farmers. Mr. Howell went to Europe as a representative of the Post Office Depart ment, and his belief is that the state and nation should take the necessary steps now to prevent private capital from monopolizing radio as it has done wire communication. The Bell company has a corps of engineers studying. radio work and possibilities at the present time.

ONTARIO LIBERALS TO ELECT LEADER

Special to The Christian Science Monitor from its Canadian News Office

TORONTO, Ontario - The Liberal Party in the Ontario Legislature is to lege for "common defense and to proelect a leader shortly in succession to H. H. Dewart, who recently resigned. full part in citizenship. what was originally contemplated, the Liberals will choose their new leader sit on the floor and stand around the the Legislature.

ber for Windsor. nounced the decision. It was especially regrettable at a time when control of the foreign policy of the United States seemed to be at stake.

Mrs. Brown believed that when Senerals and the Farmers will be Liberals throwing in their lot with the Constitution. ruary 7 the breach between the Libsettled in the twinkling of an eye. It was in charge of all educational work erals and the Farmers will be greater than when the sessions closed of leaven. But bit by bit the result is He succeeds Maj. Arthur Dean, re-Newberry was elected the Repub-ns lacked but one vote to control last Spring-

TAUGHT FARMERS

Wisconsin Plan in Operation Two Years Is Simple, Effective Method of Pressing Home

Special to The Christian Science Monitor from its Eastern News Office

NEW YORK, New York-A very simple, but still effective method of teaching Americanism, utilized by workers of the Allied Citizens of America, has been originated in the State of Wisconsin, according to a re cent report.

The keynote of the method, as outlined by the workers in Wisconsin, is "simple-mindedness," the simplest sort of language, the commonest and simplest forms of illustration, and the use of question and answer. One worker told of how he started with the idea of school rules, and how the children must obey them, and from that led up to laws as rules, and how these rules were adopted by the people themselves, and should be obeyed.

The plan has been followed for two years, and has now been used in over half of the rural counties. One man surveys the county, marking and numbering on the county maps every schoolhouse, church, town hall or other meeting place. Different markthe superintendent of schools is secured the name of the teacher and clerk of the school board for each district. By other means, the names of the pastors of the churches, key laymen, and members of the granges and other societies are obtained. These are tabulated in a book and, with the map, filed in the state office.

The surveyor locates the places for the meetings, and secures a complete tricts near and contributory to the meeting place selected. Then he, or some other expert, secures permission to hold the meeting from whoever has charge of the building chosen.

The people are then invited in the name of "The Citizens Council, and the following local citizens." about eight names of prominent people being listed, to hear a lecture on "Constitution or Revolution." With the invita- automatic electric railway system, tion is mailed a tract headed "Which?" with a flag and the word "Constituthe word "Revolution" on the right. This is printed in blue on white paper meetings planned for the State."

of the American Constitution. The speaker tells how the colonies won their freedom and then called a convention to perfect the union and adopt a constitution. Each colony gave up some things which they enjoyed as individual privileges in order to "promote the public welfare." There was

common sacrifice for common service. The speaker then calls attention to gives. It makes private property safe; not even for public purposes can it be taken without just compensation.
From this, because each was certain

education, saving or inborn ability. until the whole flood of destructive lawlessness sweeps over all. The man any provision of the Constitution, or of the laws, whether he be a Socialist teers, and tax-dodgers, for a fee how to evade the law; a corrupt official; a burglar; or a bootlegger; is an anarchist, and the richer he is the more dangerous. The flag and the Constiroom in the United States for only one flag, which represents the Constitution, the guarantee of our rights and liberties.

It is pointed out that this is a government of the people by themselves that the people get, always and every where, that which they insist upon having, even to a change in the Constitution itself. The illustration is driven home with examples from the local or neighboring communities.

Some of the duties of the citizen are pointed out. It is necessary to be present in the courtroom to see justice is done, to be in attendance at the polls in time of elections to vote, to see that the vote is carefully law, and to tell officials of any violations of laws.

Finally, the appeal is made to them e missionaries of Americanism in their turn, and to pass on the message common sacrifice for common service; giving up special privimote the general welfare," and taking

At these meetings, they crowd the schoolhouse, the seats are filled, they from among the present members of wall. In warm weather the windows the Legislature. The favorite at are left open so that the crowd outside present is the Rev. J. C. Tolmie, mem-can listen. Not a single audience has been found which did not, before the director of the Veterans Bureau, in There is very little talk of the meeting was closed, cheer the flag and charge of all rehabilitation activities.

This is not a problem, the report states in conclusion, which can be Pershing's staff during the war and becoming more obvious day by day. signed.

AUTOMOBILE REPAIRS DR. BUTLER URGES CHEAPEST IN AMERICA

JERSEY CITY, New Jersey-The steamship Bacchus yesterday com-pleted discharging a shipment of American automobiles sent to Cadiz, found to have been damaged in transit and shipped back to this country for repairs before final delivery. Marine Real Idea of Americanism insurance companies, which have to pay for the repairs, decided that even with two extra trips across the Atlantic, it was cheaper to pay American repair bills than Spanish.

NEW YORK PORT PLAN ENLARGED

ties Are Slightly Altered and a Temporary Truck Plan Is

Special to The Christian Science Monitor from its Eastern News Office

NEW YORK, New York-A compreensive plan for development of the port of New York has been submitted to the governors of New York and has been not only adopted by the comings indicate the kind of hall. From missioners but approved by advisory Education Over-Organized councils of chambers of commerce and civic organizations in the pert district, contains a few additions to the plan proposed by Eugenius H. changes in the proposed transportation facilities, none of which, how ever, affect the plan in general.

Improvements in terminals and waterways and the large municipal put now under construction are embodied taken only if the city approves, as the sonable comfort. bi-state compact reserves to each own properties and freedom in local

An emergency plan for a motor

Union freight stations for Manhattan served by all railroads of the tion" at the left, and a red flag with port district and so located as to minimize truck mileage between shipper and consignees, and also to with a red border and head line. The facilitate store door delivery are in-invitation says: "This is one of 3000 cluded in the report. It is believed cluded in the report. It is believed that such a system will remove much In opening, a silk flag is brought freight from the city streets and the forth, and announced as the emblem water front and reduce cost as well as congestion.

The report urges the acceptance of require several years to build the automatic system.

The connection between the two sides of the port to be established under the main plan is stressed by the ommission which says that the belt line connecting all the nine railroads some of the things the constitution on the westerly side of the port with a tunnel to connect with the three trunk lines on the easterly side of the port will develop industry, commerce and water front in both states which cannot be developed under existing conditions.

right to greater financial compensa- ing all railroads to all parts of the tion; in short the Constitution guar- port, permitting industrial developantees to every man the profits from ment and establishing the most direct increased productivity, whether by distribution of freight to its respective destinations and the most direct and The Constitution is a dam or dike economic interchange between rail against lawlessness; but a small leak and water-borne commerce, without in any part, if left alone, will enlarge previously breaking bulk," says the

"The soundness of the enterprise who advises defiance or evasion of must be proved by economic data, therefore the work can be undertaken only when investors have been satiseditor; a lawyer who advises profi- fied that economic justification exists. The cost of service must necessarily provide for operation and maintenance and for interest and amortization of the bonds.

"As the two states have agreed that tution are the protectors of all, and they will carry out the comprehensive it must be recognized that there is plan when it is adopted, the adoption by the Legislature of each state of the comprehensive plan fulfills the obligations of the treaty and enables the agency of the two states to go forward with the plans. It is confidently believed that the approval of the plan will be the most important step yet taken by the two states to develop the natural advantages of this great gateway of the commerce of the coun-

Special to The Christian Science Monitor WINSTON-SALEM, North Carolina ical Union to give credit for 21/2 years to an apprentice who holds and truly counted, so as to prevent an accredited high school certifities through their own action in the force enterprises into unsafe position trasted with that of the preceding the defeat of officials who enforce the cate was adopted unanimously at field of liberty rather than through the or insolvency by maintaining rentals government, which was known to be the closing session here of the midwinter meeting of the North Carolina Press Association. It was further urged in the resolution that publishers such employees at the beginning of

their employment equal to the wages

mously indorsing the Woodrow Wilson

Foundation.

NEW VETERAN BUREAU OFFICER WASHINGTON, District of Columbia -Appointment of Col. Robert I. Reese of Houghton, Michigan, as assistant was announced yesterday. Colonel Reese was a member of General

System of Bureaucracies

Special to The Christian Science Monitor from its Eastern News Office

NEW YORK, New York-"In the of public money from the federal United States we are, in flat defiance of all our proclaimed principles and ideals, building a series of bureaupresident of Columbia University.

"One of the most noteworthy of recent developments is the zeal Urged by the Commissioners which machinery is designed and built ostensibly to serve various public interests and undertakings, but in reality to control them. Perhaps in no other way is the decline of faith in liberty so clearly marked."

Dr. Butler makes these general statements as preface to what he calls the proposal to "bureaucratize and to bring into uniformity the educational orable action on the bill for the cre-New Jersey and copies sent to mem- system" of the whole country "while ation of a Department of Education bers of the legislatures of both making the most solemn assurance states by the Port of New York Authat nothing of the kind is intended." among the proponents for parochial thority. This plan, it is said, which Dr. Butler does not mention the and other specialized schools and Dr. Butler does not mention the and other specialized schools, and Sheppard-Towner bill specifically.

"We are surrounded by agents, pecial agents, inspectors and spies," he says, "and the people are called Outerbridge, chairman, also certain upon to support through their taxes in harmful and un-American activities whole armies of individuals who should be engaged in productive industry. When anything appears to go wrong, or when any desirable movement seems to lag, a cry goes up for list of the voters in the school dis- in the plan, also the Narrows tunn. I the creation of some new board or between Brooklyn and Staten Island. commission, and for an appropriation The latter, however, can be under- of public funds to maintain it in rea-

"For a long time the excellent limimunicipality exclusive control over its tations of the American form of federal government held these move-ments in check, so far as the national "President Butler's attack on the grieved parties were compelled to truck service between port district When the ingenious discovery was tion is based on false assumptions. enforcible arbitration, was the only railroads and Manhattan is proposed made that the national government for the period of construction of the might aid the states to do what lay within their province, but was denied tary of Education in the President's ment of an enforcible arbitration to the national government itself, the door was opened to a host of schemes.

with too much machinery, with a visors. On the contrary, it specifically flow of trade would be again under steady temptation to lay more stress and definitely forbids federal control way," he concluded. upon the form of education than upon of education within the states. its content, statistics displacing scholarship. There are, he says, too many and too precise laws, and not enough opportunity for those mistakes the temporary truck plan, as it will and failures, due to individual initiative and experiment, which are the foundation for great and lasting couraged by the provisions of this act success.

Individuality Needed

The glory and success of education in the United States, Dr. Butler holds, are due to its freedom, its unevenness, its reflection of the needs, ambitions and capacities of local communities.

"There is not enough money in the United States," he says, "to produce and natural system that has grown up

among us. "If tax-supported education be first encouraged and inspected, and then little by little completely controlled by central authority, European experience shows precisely what will happen. In so far as the schools of France are controlled from the Ministry of Education in Paris, they tend to harden into uniform machines, and it is only when freedom is given to different types of school or to different localities that any real progress

is made. "It is universally acknowledged that the unhappy decline in German university freedom and effectiveness and the equally unhappy education of the educated classes to the dictates of the political and military ruling groups, were the direct result of the highly centralized and efficient control from Berlin of the nation's schools and universities.

State Interference Condemned "For Americans now to accept over-

sight and direction of their tax-supported schools and colleges from says Mr. Tregoe. Washington would mean that they had failed to learn one of the plainest and that credit managers, in scanning most weighty lessons of the war. It financial statements, note the matter PRINTERS' APPRENTICE RESOLVE problem and a national responsibility, information in the statement. When A resolution urging the Typograph. American people to solve their most have been forced to meet the situa- tude of the new de facto Guatemalan difficult national problems and to bear tion by large liquidation it is right Government toward the proposed Centheir heaviest national responsibili- that landlords do their part and not tral American confederation, as conagency of organized government. Once entirely out of proportion to present warmly pro-union. The Republic of more to tap the federal Treasury under conditions. the guise of aiding the states, and once more to establish an army of bureau- cannot be brought down or living pledge themselves to pay wages to crats in Washington and another army of inspectors roaming at large through- tated by increased taxes and over out the land, will not fail to accompaid to the 21/2 years' apprentices. The plish any permament improvement in asociation also went on record unani- the education of our people, but it will quickly follow, else those who keep a loan of \$5,000,000 in the United assist in effecting so great a revolu- them up will suffer seriously from a tion in our American form of government as one day to endanger its perpetuity."

Illiteracy will not be sensibly dininished, if at all, says Dr. Butler, by federal appropriations, "nor will the physical health of the people be thereby improved."

System Should Be Natural

"The major portion of any appro-

schools closely in touch with the SCHOOL FREEDOM schools closely in touch with the people themselves. Bureaucrats and experts will speedily take the life out of even the best schools and reduce President of Columbia University of pedagogic fatuity. Unless the school Asserts Federal Control of is both the work and the pride of the community it serves, it is nothing. A Education Would Produce school system that grows naturally in response to the needs and ambitions of a hundred thousand different localities, will be a better school system than any which can be imposed upon those localities by the aid of grants

formities.

treasury, accompanied by federal regu-

lations, inspections, reports and uni-

Criticism Answered

National Education Association Officer Replies to Dr. Butler

Special to The Christian Science Monitor from its Washington News Office

interested in education to obtain favhave stirred up opposition chiefly have now incurred the criticism of Nicholas Murray Butler, president of the buying, selling and productive Columbia University, who sees in the capacity of the world. proposed legislation an attempt to federalize education.

the National Education Association, namely,

said, in part: of the public schools throughout the who are supporting this measure are opinions in unmistakable terms." ignorant and insincere. As a matter

movement for a Department of Educa- carry because litigation, instead of The Towner-Sterling bill creates a De- alternative available. partment of Education, with a Secre-Cabinet, and authorizes federal aid to clause in the written contract, the the states for the promotion of educa- American, instead of demanding cash, chemes."

tion, but the bill does not federalize would be glad to sell on a credit education has education nor authorize the appoint- basis, his banker would cheerfully been over-organized for a long time, ment of federal inspectors and super-

> tion, as shown by the following quo- Genoa Conference tation from the bill:

"'All the educational facilities enand accepted by a state shall be 'or-

Special to The Christian Science Monitor from its Eastern News Office

NEW YORK, New York-The cost of living has not declined in proper proportion to the fall in basic commodities, according to J. H. Tregoe of the National Association of Credit Men, who says, in a communication to the association's 33,000 members. that high store rents prevent the retailer from selling at proper prices. He charges that high cost of housing is also responsible for the failure of Labor to liquidate, and that Labor and excessive rentals are the chief stumbling blocks in the way of lower prices today.

"In the heyday of our prosperity, when business was easy and people were spending freely, a number of enterprises were started, especially in the larger cities, under increased rentals for desirable store sites, many of them contracting leases all out of reason and thus forcing up general rental levels. This fact is weighing heavily on many a retailer, preventing him from selling at proper prices.'

"We are therefore led to propose

"Rentals must be pared, else prices February 1 of this year. costs. Rental advances were necessi head, but overhead has declined and continuing depression."

WOMEN INCORPORATE PARTY

CHICAGO, Illinois-Women of this city and Oak Park, a suburb, have incorporated a new political party in this State, it was announced yesterwhich should not be done at all," adds ble' governments, or to the control, Dr. Butler. "The true path of advance dictation or domination of 'political House bill.

in education is to be found in the direction of keeping the people's PARTICIPATION AT GENOA IS ASKED

Merchants and Woman's Pro-League Council Urge That American Delegates Should Attend Economic Conference

Special to The Christian Science Monitor from its Eastern News Office

NEW YORK, New York - Interna-

tional agreements, or treaties covering enforcement of arbitrary clauses "It is fortunate that Columbia Uni- in commercial contracts, will be one cracies that will put to shame the best versity, a public institution, was of the fundamental and controlling efforts of the government of the Tzar founded and is supported by the State subjects taken up at the forthcoming Proposed Transportation Facili
of all the Russias when in the heydey in the field of liberty, and that it is economic and financial conference at of his glory," declared Dr. Nicholas free to carry on its work beyond the Genoa, according to Charles L. Bernheimer, chairman of the arbitration heimer, chairman of the arbitration committee of the Chamber of Commerce of the State of New York, and also chairman of the Washington Arbitration Conference and of the Ways and Means Committee of the Advisory Committee on commercial disputes in foreign trade, both of which groups are composed of representatives of WASHINGTON, District of Columbia commercial associations from all -The efforts of teachers and others parts of the United States who have been cooperating with Herbert C. Hoover, Secretary of Commerce.

Problem of Contrasts

Mr. Bernheimer says that a solution of the age-old contract breaking problem would go a long way toward restoring confidence, thus increasing

"The time was never so ripe for solving the problem which has con-Hugh S. Magill, field secretary of fronted merchants for centuries, cancellation replying to Dr. Butler last evening, breaches of contract," he said. "Merchants today throughout the world "President Nicholas Murray Butler's are crying out for some remedial statement is an affront to the 500,000 measures. The Washington Adminorganized teachers and to the friends istration is heartily in favor of this movement and commercial organizacountry. He arrogantly assumes that tions in the United States and Great the millions of educators and citizens Britain have long since voiced their

Mr. Bernheimer added that he beof fact, the leading members of his lieved \$1,000,000,000 was lost annually own faculty are strongly supporting through the failure to perform con-

"With a world-wide acknowledgefinance the transaction and a normal

The Merchants Association and the "Dr. Butler either failed to read this Woman's Pro-League Council are urgbill before he wrote his attack, or he ing acceptance by the United States is guilty of deliberate misrepresenta- of the invitation to participate in the

Participation Urged

"World-wide economic reconstruction," says the association, "is retarded ganized, supervised and administered by the lack of cooperation and coorexclusively by the legally constituted dination of plans and procedure bestate and local educational authorities of said state, and the Secretary of United States of normal well-being is Education shall exercise no authority dependent, in large part, on the return in relation thereto; and this act shall of sound economic conditions in other not be construed to imply federal con- countries. The most practical method trol of education within the states, nor of formulating and making operative to impair the freedom of the states in a program for joint economic action by federal authority, or through what is naïvely called cooperation between respective school systems."

> peace, reparations and politics are to be excluded from the deliberation of the conference. The association, on behalf of the business interests of the whole country, urges that the government of the United States, if it can consistently do so, accept the invitation and designate representatives to be present and participate fully at this

> international conference. The council urges that the promptness and cordiality with which other nations responded to the President's invitation to the Washington Conference and the fine friendliness that they displayed, should give the United States a greater sense of responsibility than ever to answer calls for international cooperation, so vital to the rehabilitation and stability of the warrent world.

GUATEMALA REPLACES CONFEDERATION FLAG

WASHINGTON, District of Columbia The flag of the Republic of Central America was replaced on government buildings in Guatemala City, Guatemala, on January 14 by that of the Republic of Guatemala, Charles B. Davis. American chargé d'affaires is true that education is a national of rentals and insist upon having this there, reported yesterday to the State Department. The incident was interthat it has been characteristic of the so many enterprises in different lines preted here as reflective of the atti-Central America is to come into being

PROVISO IN CUBA LOAN

WASHINGTON, District of Columbia The American Government has taxes promise to. Rentals must notified Cuba that she may negotiate States but that the conclusion of the further loan of \$50,000,000 suggested by Cuba will depend upon the ability of the Island authorities to further reduce the budget, it was said yesterday at the State Department.

TREASURY BILL REPORTED

WASHINGTON, District of Columbia -The first of the annual money bills, day. It is to be known as the Roose- the Treasury appropriation measure, velt Progressive Party. It will nom- was reported to the Senate yesterday priation will certainly be swallowed up inate or support candidates "who are by its Appropriation Committee. The in meeting the cost of doing ill that not subject to domination by invisibill as reported carries \$120,272,000, an increase of \$1,466,000 over the

Lord's Day League Report Says often seemingly defeated, shall rise Former Anti-Sabbath Propa- from the ashes triumphant." ganda Is Already Discredited SKAGIT RIVER TO -Origin With Wets Charged

Specially for The Christian Science Monito BOSTON, Massachusetts - Marked reaction from the attacks made on Lord's Day about one year ago is noted by the Rev. Martin D. Kneeland in the annual report of the Lord's Puget Sound is to be generated by the Day League of New England. Identity great hydroelectric project being constructed on the upper Skagit has existed between the enemies of prohibition and the Sabbath, he declares, but the misrepresentations made in the attacks and propaganda the big enterprise that is to require se forces has aroused sentiment

against them. For 300 years the people of New England has cherished a high regard for the Lord's Day, Dr. Kneeland said, and "their spirit and practices the river while the first unit dam is have largely dominated the use of the day during the past, although many changes have been made in the laws and practices." The function of the voice to this sentiment to the end of and in the civic and social life of the

"The fact which the wisest public nen of the country hold with Abraham the report declares with respect to enforcement of law. "This refers not only to prohibition but also to Sabbath observance. Bolshevism has as yet captured but one of the nations of the world, but the anarchistic, Bolshevistic and nihilistic disregard of law, order and govern-ment has invaded every nation, and imperiled civilization. This condition has followed war in every age.

'An invasion of our Sunday by trade, business, sports and games is een in nearly every part of New England at the present time. Many citizens are demanding that the Sunday laws be enforced, especially those commercialism. Amateur sporting laws have been legalized in everal of the New England states. They have proved to be forerunners of many attempts to open games and sports for financial gain. Even the section in Massachusetts where amaleur sports and games found their first devotees, a call has been made for a better enforcement of the Sunday laws."

Legislative Effort

Continuing with regard to legisladay sport laws, the report urges upon given an opportunity to buy some any pictures during this trip to Amerevery community the responsibility imposed by the local option provisions the local option feature was not in-

The year 1921, the report continues. be enacted in protection of the Sab-bath. Addition of penalties to such laws as the Massachusetts amateur law to make violation punishable is urged.

Commercial Measures

Since the legislatures of Massachusetts and Rhode Island are the only two called into session during 1922, the report points out that opposition mmercial measures can be coned. A measure introduced in husetts to legalize the playing ss and checkers is condemned as entering wedge leading in the dion of sanctioning "other similar in club houses, card parlors

Particular emphasis is laid on the need of education, in the report. by the United States Steel company of the one day off in seven regarded as a victory and vindica-n by the league. Two classes of copie, the immigrants from lands there Sunday observance is un-nown, and those in rural communities, have been neglected in educa-tional and reform movements, the readds, urging greater emphasis

The connection between Sunday rk and Sunday sport is very close," eport declares, emphasizing its al theme and epitomizing the which actuate the work of the every age. The great victory over residence in the State.

ATTACK ON SUNDAY the liquor habit was the result of two or three generations of warfare column of the generations of warfare column of the generations of the generat LAWS BOOMERANG lowing many other generations of struction. 'A nation born in a day is simply the fruitage of many pre vious days. The battle to save God's and man's 'One Day in Seven,' though

GIVE SEATTLE ITS ELECTRIC POWER

Special to The Christian Science Monitor BELLINGHAM. Washingtonsupporters of preservation of the Enough electricity to operate every street car, light every house and office and city streets, turn wheels of factories, and heat every electric iron on River, in this county, by the City of Seattle. At least, this is one way of expressing something of the extent of several years and millions of dollars to construct.

under construction. Two years, it is said, will be required to finish the tunnel, which will be used as a penstock for the water that will turn league, then, is to coordinate and give huge turbine engines, which in turn will operate the dynamos. The tunforming an offensive and defensive nel or penstock will be two miles alliance to preserve Sunday on the statute books of the several states siderable fall. It will extend through a solid hill around which the narrow, broiling river runs. The cost is

estimated at \$2,500,000. Reports here are to the effect that Lincoln that the laws of the land the transmission lines for the Seattle are supreme, never needed greater electric railway are being constructed. They will be something over 100 miles long.

The construction camp is at Newhalen. This is a sort of "model city." By spring 500 miners and other workers, it is said, will be at work from this headquarters. Many have been employed already.

SCHOOL-TEACHERS BUY SCHOOL BONDS

Special to The Christian Science Monitor from its Western News Office TOPEKA, Kansas-School-teachers in Kansas are saving their money. During the past year they have purchased not less than \$150,000 in school bonds from a single banking institution in Topeka which has made a specialty of handling bonds for schoolteachers. Miss Lillian Scott, one of the oldest school-teachers in the that suggest themselves on the set are State, now dean of women at Baker University, was president of the Kansas Teachers Association some years During her term Miss Scott went to Earl Akers, president of the Kansas Reserve Bank, and asked if in much the same way that professors some method could not be developed are exchanged by some of the leading tion and administration of the Sun- whereby school-teachers could be universities. He does not plan to make

their salaries and could not raise suf- and he feels that it would be a serious in the majority of these statutes. It ficient money to pay for a bond at drawback to work through an interis asserted that, despite state laws, one time but could do it in install-preter. work "should be continued in every ments. The result of her visit was town which has succeeded in main-taining its Sunday until the present department for the handling of bonds time, after clear, strong and earnest for school-teachers. It buys bonds and whether or not he excels D. W. utterances in the pulpits and public of only \$100 to \$500 denominations Griffith in this respect is a subject of places as well as by means of the and offers these bonds to the school- frequent controversy among students In Vermont, where teachers at cost. No commission or of the two directors' work on the feature was not in- other expense is charged. The bank screen. In his most recent produccluded in the law, it is suggested that holds the bonds and keeps the inter-tion, "Pharaoh's Wife," he had some be made to bring the ques- est coupons until all the installments difficulty in handling the actors in tion of allowing Sunday sports before are paid and then the bond goes to the mob, for they had heard of the

the teacher. 1921, the report continues, The bank used some advertising and, knowing that this production was than a score of measures space in the teachers' magazines and destined for the Famous Playersproposed in the New England legisla- has had considerable trouble keeping Lasky Corporation in America, they tures to weaken or break down the a stock of the small denomination demanded higher pay. Extras in Gerinday laws. With the exception of bonds available. Only school bonds the Vermont statute, all of these at- are handled and the bank is running cents a day, and in Hollywood the tempts were defeated, including a com-mercial bill which followed in the of "School Bonds for School-Teach-\$10 a day.

The bill which followed in the of "School Bonds for School-Teachfootsteps of the amateur bill previ-ously enacted in Massachusetts. In in that they never saved any money. light of the legislative experience of In past years few received a salary 1921, it is recommended that stronger that would permit any savings but aws, providing penalties for violation, now they are paid reasonably well and hundreds of them are now saving little money each year.

ELECTRIC COMPANY READY FOR INQUIRY

Special to The Christian Science Monitor from its Eastern News Office

NEW YORK, New York-The General Electric Company has asked the federal and state attorney-generals to bring an action in court against the company if they think violation of the law is indicated in any of the charges which have been made against the company by Samuel Untermyer, counsel for the Lockwood Committee.

Mr. Untermyer, after declaring that the company "is an intolerable mo-nopoly" which "should be suppressed," said on learning of the company's request, that he had already notified the company's officers that the Department of Justice would be asked to prosecute what he believes to be violations of the law in the company's transactions relative to the price of incandescent lamps.

AMERICANIZATION ON NEW ANGLE Special to The Christian Science Monitor from its Eastern News Office

NEW YORK, New York-Steps to connect the employers of foreign-horn labor with Americanization work are League. "One promotes now being taken by the Bureau of nies the other. It is true Naturalization of the Department of paperts makes its bow and Labor, through circulars requesting of the public as an inno- information as to the status of their employees. To any employer requesting them, cards will be sent by the
bureau, to be filled out and returned,
bearing information as to the name
and check number of the employee, ional habit or practice, it is very steps toward naturalization already icult to dislodge it. A civic habit is taken, including date of first declaralike a personal habit; it requires a tion, if made, and whether the employee wishes to complete the process, together with his date of arrival in united in every battle for reform, in United States and commencement of

THEATERS

Ernest Lubitsch Interviewed Special to The Christian Science Monitor from its Eastern News Office

NEW YORK, New York-Not many months ago few motion-picture theatergoers in America had ever heard of the German director, Ernest Lubitsch, but today he is well known. His first picture to be shown in the United States was "Du Barry," which established him as the equal of any American director. Since that auspicious début, some other productions of his have been shown-"Deception" and "Gypsy Blood"—which have proved popular, and which have deepened the conviction that in the work of this able director there are tendencies that most American directors would do well to study. There is a certain broad sweep, a certain unity of purpose in his pictures which has been achieved only in the best of American productions.

Perhaps the explanation of this can be found in his method of work. Mr. Lubitsch, who is now visiting the American studios, talked about his methods recently at a press luncheon given in his honor.

He cuts the unnecessary footage out of his productions after running them final cuttings by simply passing the print through his fingers.

"It seems to me," Mr. Lubitsch explained in defense of this method, that if several people do the cutting, the main idea the director wants developed will be lost. No one else can possibly understand so well as the director what he wants to accomplish

This is quite different from the way most productions are cut. In many studios the work is intrusted to cutters who have only meager instruc tions from the director, and who follow their own judgment in eliminating unnecessary footage. Hugo Ballin, Allan Dwan and, of course, D. W. Griffith are among the directors who last year's legislation. "In Wisconsin supervise the cutting of their films from beginning to end, but the majority do not.

Mr. Lubitsch supervises the planning of his scenarios in the same thorough way. After a writer has put the story into shape, Mr. Lubitsch, an assistant and the author work for about a month planning the continuity down to the tiniest detail; so that when production is started there is no uncertainty about the way any of the scenes are to be played. Many American directors consider this method too cut and dried to be followed; they feel that actions more valuable in developing a picture. than this detailed planning in advance.

Mr. Lubitsch is much interested in the idea of exchanging motion-picture directors between various countries, ica, but may return later. At the pres-She explained that they had only ent time he does not speak English,

His most significant contribution to motion-picture art has been his masterly handling of vast mob scenes high salaries paid to American actors FARMERS BOYCOTT many receive the equivalent of 50

So Mr. Lubitsch had his difficulties, scene, the actors on one side heard rates. that the members of the opposing army were getting higher wages, so they struck. Mr. Lubitsch had to accede to their demands in order to finish the picture, so the completed production cost about as much as vould a big feature produced in America.

Mr. Lubitsch is but 29 years of age, but he had wide experience as a comedian and character actor in Max Reinhardt's company previous to entering motion pictures. Before that he was a tailor's apprentice in his boy-hood home in Poland. Although his work has received the highest praise, he is not by any means complacent about it. He is visiting the American studios to get an insight into American production methods, as he feels he has much to learn.

CITY NOW PRINCIPAL IN GAS RATE ACTIONS

Special to The Christian Science Monitor from its Eastern News Office

NEW YORK, New York-The city of New York stands as a principal in the actions begun by the gas companies before the Public Service Commission for increased rates. Since May 20, 1921, the commission has been investigating gas rates, but the companies have denied the re- labor and material prices of a year peated efforts of the city to intervene

of a mere interloper. Now, Mayor John F. Hylan has caused the city to appear as a com- 21 per cent from the peak prices, while plainant instead of as an applicant only 13 have been increased. to be accepted as a party. He has done this by filing with the commis- rially. sion suits against the 20 gas com-

rates. higher rates, the companies have sion against the increasing of any filed, from time to time, statements of rates at present while there has been operating costs. These the city has such a drop in farm product prices

been able to prove its objections reasonable, because its right to in-terpose and obtain access to full data showing operating costs has been denied. City officials believe that the Mayor's new action will compel the companies to revise the cost and value figures on which they won

higher rates. The statutory rate for Manhattan and Brooklyn is 80 cents per 1000 cubic feet; in the Bronx and Queens i is \$1. One company is charging \$1.50, three \$1.35, four \$1.20, and one makes

a 70-cent monthly service charge. The corporation counsel says that the Mayor does not admit that the law creating the commission is constituby the United States Supreme Court, the actions now filed by the city will protect the consumers' interests; if it is held unconstitutional, the commission's orders will become void, hence none can be harmful to the consumers.

JOHN B. ANDREWS **DEPLORES INACTIVITY** TO AID UNEMPLOYED

Special to The Christian Science Monitor from its Eastern News Office

NEW YORK, New York-Acute unemployment prevailed throughout off a single time, he explained. And 1921, yet Congress and more than then when the print is ready with the 40 states met in legislative session bulk cutting done, he indicates the and adjourned apparently indifferent to the immediate need for the adoption of a conservative legislative program for permanently combating the disastrous results of industrial depression, according to John B. Andrews, secretary of the American Association for Labor Legislation. California was the only state, he says, which took a forward step in enacting a law for a long time advance planning of public works by the state to help prevent unemployment.

"The Kenyon bill just introduced in Congress aims to set the federal government upon a similar course of distributing public works intelligently," says Mr. Andrews in his summary of a bill for unemployment compensation was advanced by a favorable report from the Senate Judiciary Committee, and the nation-wide interest in this legislation, as reflected in the press. gives promise of state action that may ron the door to an era of statesmanship in America in dealing with unemployment.'

The President's Conference on Unemployment was the year's outstandunemployment, Mr. Andrews thinks. In addition, he says, free employment time in Nebraska, North Carolina and the first time in New Mexico by the extension of the eight-hour day to factories, laundries, restaurants, hotels, and places of amusement. Hours and dustries, he adds.

the 3 per cent immigration restriction much larger, there is a larger propartments of labor and industrial reabolished in California, Minnesota, uses more direct than alternating cur-Montana, Ohio and Washington. The rent and stands a more considerable New York State Labor Law, he adds. loss in distribution therefor. was recodified and the Department of

Special to The Christian Science Monitor from its Western News Office TOPEKA, Kansas-There is a con-

the telephone companies and thouands of their subscribers. For the petent" and that Mr. Wallis would and they were not inconsiderable, for there were 25,000 extras appearing in the picture. Finally, in a big battle panies have been increasing their. More Power Urged

There has been a great deal of complaint from the residents of the cities, but it took the farmers to take real action. Literally thousands of telephones have been taken out on the rural lines. Entire farming communities have joined in the boycott. There are many rural lines in the State which formerly ran eight to sixteen subscribers which now have only one or two and in some instances not a single subscriber appears on the lines now.

At Lyons, Lawrence, Independence and Garnett the city folks have also declared a partial boycott against the telephone and a large number of instruments have been taken out. the hearings which have been held in many of the towns the subscribers lodged complaints of poor service, and they asserted the service was not worth what they were now paying and that if the rates were increased they would take out their instruments rather than pay more.

The Bell company has a large numper of applications for increased rates before the Public Utilities Commission. For a year now the commission has declined to grant any ncreases in rates on the ground that a falling material and labor market does not warrant the granting of inreased rates on the basis of the peak ago. Many statements have been against the increases, as the actions submitted showing that 49 of the different items making up the chief part labor costs have also dropped mate-

The farmers and the business men panies in the city, to compel them dealing directly with the farmers are to charge no more than statutory quite exercised over the increased rates and hundreds of petitions have Sustaining their demands for been filed with the utilities commisrepeatedly disputed, but has not and also in general business prices.

MORE POWER OVER UTILITIES IS URGED

Question of Commission's Right that the Boston company has a considerably greater cost per kilowatt to Summon Witnesses Raised hour than the Cleveland company alat Hearing of City's Case ness professed to be beyond the bounds Against Edison Company of surprise. Shift in questioning by Mr. MacFarland to comparison be-

Specially for The Christian Science Monitor

BOSTON, Massachusetts-After ex-

amining a representative of the comtional. If it is eventually declared so pany with indifferent success from an SUPPORT URGED FOR informational point of view, Grenville MacFarland, of counsel for the petitioners in the case of the city of Boston and others against the Edison Electric Illuminating Company of Boston for rate reduction and readjustment, heard yesterday before bribery has been launched by the the Public Utilities Commission, declared that a point had been reached when the issue of the commission's the proposed measure to curb the lack of power to summon witnesses and require testimony might pertievil. urer, has written the organization's nently be raised. He pointed out that membership of 33,000 bankers, manuthe Boxing Commission is invested with this authority, and condemned every should the bringing of surreptitious influence against the granting of this power to the commission by the Legislature. passage of such legislation. "Bribery in business transactions offers a great problem," Tregoe wrote.

Hearing was reopened with continu ance of the examination of Louis R. Wallis, superintendent of the sales department of the Edison Company. He appeared as the company's witness having been described as the man best fitted to report on the extent subject of inquiries by the Boston company into operations of other companies having lower rates. private and municipal plants in Cleveland, Ohio, were the subject of comparison at the next previous hearing Mr. Wallis, however, maintaining that the Boston and Cleveland companies are not comparable by reason of a smaller and denser area served in the latter city, and because of other peculiarly local dissimilarities.

Information Sought

Before examining the witness, Mr MacFarland filed two formal motions on behalf of the netitioners. The object of this motion was to require the company to furnish information for the year ending June 30, 1921. The information was to include the average number of customers per month in each class of schedule: the number of kilowatt hours sold by classes; income by classes; connected load of ing official development in relation to each; the demand; and the value of property used and useful in the service of each of the classes. The services were inaugurated for the first object of seeking this information is to provide a basis, not heretofore sup-North Dakota and it was decided to plied, for the computation of rates. extend them in Illinois. Working Mr. MacFarland's attitude is, obviit is a shame." nours were restricted for women, for ously, that the present system of computing rates is inequitable.

Continuing, Mr. MacFarland obtained a negative answer to his query of Mr. | Wallis whether he had ever standard working conditions for computed the amount of distribution women determined by the industrial cost per kilowatt hour. Explaining welfare commission of California were the considerably higher figure for made legal requirements for all in- wire loss in Boston than in Cleveland. Mr. Wallis said that in the Mr. Andrews also calls attention to former city the distributing area is law and to the establishment of de- portionate amount of direct current service and more loss in transformalations and various existing commis-sions and bureaux consolidated or of the fact that the Boston company

The question that raised the fundamental issue followed, Mr. MacFarland inquiring of Mr. Wallis whether this system is justified because it gives a compensating advantage in viding greater continuity of service to customers. Here Frederick M. Ives, company counsel, interposed objection that Mr. MacFarland was seekthe head of the sales department, that the question was not "legally com-

Mr. MacFarland then asked the commission to request the witness to Since the vote I have taken no further answer. The commission found it inadvisable in the light of its lack of power to enforce its requests. This gretting only that it did not come aroused Mr. MacFarland to protest against the lack of authority conferred on the commission to summon and question witnesses-an authority denied by the Legislature largely be cause of the opposition of corporation elements which would be affected by the exercise of the power. Arthur D. Hill, corporation counsel of the City of Boston, gave, his support to Mr. MacFarland's attitude, and the latter added that, while he favors public ownership of utilities, he believes that so long as they are privately owned and operated they should have the best public regulation, and "best" implies greater authority on the part of the body representing the public to check up the companies.

Mr. Ives protested his readiness to provide answers of fact, but asserted that the witness was not competent as an expert to answer the question. After a recess the question was reread, Mr. Ives' case restated, with a willingness to abide by the ruling of the commission should it rule that the witness was competent, whereupon the commission ruled that the question could be asked and answered if "in your opinion" was appended. Mr.

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BILL FOR WOMEN'S direct current does not fail as does alternating and assures continuity of RIGHTS IS ASKED Mr. MacFarland asked whether it

would surprise Mr. Wallis to know

though doing less business. The wit-

tween the Southern California Edison

Company and the Boston company, un-

covered slight comparative knowledge

ANTI-GAMBLING BILL

Special to The Christian Science Monitor

from its Eastern News Cifice

NEW YORK, New York-A country-

wide campaign to curb commercial

National Association of Credit Men,

which calls upon Congress to pass

facturers and wholesalers, urging that

generally understood. In many

costs, and how in the world can we

to the initial prices of commodities

which addition must be overcome in

the eventual cost to the consumer.'

He cited instances of various sorts of

In one enterprise, he said, a product

cannot pass through without such a

spade a spade," said Mr. Tregoe. "It

is silly to deal with this form of com-

mercial bribery in a tender fashion.

We call it stealing. No other word

of every one implicated. It must re-

act on those who give also. We ought

fluences, but if the moral influence is

inefficient, then we must go to the law,

for the consumer should not pay more

than a proper price for the commodity,

"I think it is high time to call a

commercial bribery.

consideration.

control costs when some fellows are

J. H. Tregoe, executive treas-

commercial credit grantor work aggressively for the

based on a visit 10 years ago.

Campaign to Remove Political, Civil and Legal Disabilities Will Be Pushed Vigorously in Federal and State Measures

Special to The Christian Science Monitor from its Eastern News Office

NEW YORK, New York-Furthering its campaign to remove political, civil and legal disabilities against women by giving them the same legal rights, privileges and immunities which men enjoy, Miss Anita Politzer. legislative chairman of the National Woman's Party, is now here to have a bill toward this end introduced in the New York Legislature.

The party is seeking federal action on this subject, as well as state laws. Wisconsin already has such a law. A final draft of the proposed federal constitutional amendment, which the party is promoting, reads that no political, civil or legal disabilities or inequalities on account of sex or marriage, unless applying alike to men women, shall exist within the United States, or any place subject to its jurisdiction. The amendment would also confer on Congress power to enforce it by proper legislation.

The bill being promoted in this State 'It has become far more common than s typical of what the party is camlines it is causing appreciably higher paigning for throughout the country. This bill would enable women to hold office or any position under the govselling out their employers and adding ernment; to take an examination for any civil service position: to do jury service; to choose domicile, residence and name; to acquire, control, hold and convey property; to own and control labor, services, and earnings within and without the home; to recover damages for loss of such labor. ould be manufactured at a cost of services and earnings: to enjoy freecent a pound but bribery cost dom of contract; to become party in cents a pound additional, for which the public had to pay. In some any capacity to negotiable instrushops employees refused to use cer- ments or evidence of indebtedness; to tain products without being given a become surety or guarantor; to beconsideration, while in certain pur- come parties litigant; to act as exechasing departments, commodities, ir- cutors or administrators of estates; respective of their intrinsic value, to have custody or control of children and their earnings and services; and to have other legal equality.

The bill would abrogate in every respect the common law disabilities of women and would wipe out disabilities and inequalities existing on account of marriage, unless they apply

defines it. It is stultifying the soul to men and women alike. But the bill would not affect laws regulating the employment of women to curb such a practice by moral inin industry. This section is included to offset the arguments against the party's plan now being made by leaders of the movement for laws properly safeguarding the rights of women in and when the price includes bribery industry.

MR. STEFANSSON WELCOMES INQUIRY

PITTSBURGH, Pennsylvania - Vilhjalmur Stefansson, the arctic explorer. here that he would gladly welcome investigation of the charges made by Prof. J. J. McNeil of McGill Anderson of Ottawa, second in comother interests to his own personal advantage.

now constituted.

"The charges were also widely circulated and well known at Ottawa voted me, in 1920, the thanks of the contained in the literature), ing to obtain expert information from nation for my arctic work, two years

after its results had become well known. Previous to receiving this to the government an investigation of the rumors that were being circulated, but it was considered unnecessary. steps, but shall, of course, be glad if the, investigation now comes off, resooner.

"Charges of all sorts are circulated polar expedition," he said. "It is a pity that they have seldom been in-

COMMUNIST PARTY FOUND A MENACE

Specially for The Christian Science Monitor BOSTON, Massachusetts-Reversing the opinion of Federal Judge George W. Anderson of the United States District Court, three justices of the United States Circuit Court of Appeals have found the Communist Party of University, Montreal, and Dr., R. M. America a menace to the government and ordered the deportation of Wilmand of the Stefansson expedition in liam and Amy, Colyer of Wellesley, 1943, that the explorer subordinated Massachusetts; Frank Mack of Roxbury, Massachusetts, and Lew Bondar of Lincoln, New Hampshire, members These charges, "and many more, of the party. The judges report that were made by Dr. Anderson to the they have examined the Communist American Geographical Society of literature and reached the conclusion New York in 1918," said Mr. Stefansson, adding that after considering the or advocates the overfarow by force charges "the society voted me their and violence of this government as

"We think," the decision says, "it would be going far afield to say that, at the time the Canadian Government from such statements of purpose (as reasonable man could reach the conafter the return of the expedition and clusion that force and violence are the necessary instrumentalities for its accomplishment and are contemvote I had several times suggested | plated; and that, if consummated, it would overthrow the government as now instituted. On the contrary, it seems to us that a program which advocates the disarmament of the armed forces of the existing state, the arming of the laborer and the formation of a Communist Party to protect therule of the proletariat affords substantial evidence that the Communist after the return of nearly every large Party, of which the relators are confessed and avowed members, teaches and advocates the overthrow of government by force and violence."



ST. LAWRENCE RIVER gation and power over and above the DATA SUBMITTED

President Harding Sends to

Special to The Christian Science Monitor-from its Washington News Office WASHINGTON, District of Columbia President Harding yesterday forwarded to Congress the report and endations of the joint international commission indorsing the proposal for the United States and Canada to enter into a treaty arrangement for the deepening of the St. Lawrence River channel, which would conect the Great Lakes with the Atlantic seaboard. That the New Welland ship canal be embodied in the scheme is one

While no recommendation is made for the raising of funds to finance the gigantic waterway project, to which s coupled a plan for developing hydroectric power, the total cost of a 25channel, including the New Welland ship canal, is estimated at 312,000,000. An additional \$17,000,000 would be required to make a 30-foot

of the recommendations of the com-

The estimate of the engineers for the St. Lawrence River project is \$252,-000,000 for a 25-foot channel, while the st of the Welland canal is placed at imately \$60,000,00

The commission had no authority to go into the question of financing the ro into the question of financing the project, but according to proposals made in Congress, the cost would be divided equally between the two countries, or computed on the basis of beneats to each country.

Recommendations Made

The report is signed by the six s of the joint commission, headed by Obediah Gardner of Maine,

River between Montreal

That the New Welland ship be embodied in said scheme and

That the proposed works be-m Montreal and Lake Ontario be m the report of the engi-pard accompanying this re-that before any final deci-ched the report of the board, meh comment, critiwith the commission, be back to the board, enlarged ading members of the enprofession, to the end that question be given that furplets study that its mag-importance demand, and impletion; the administraures of the improvement be out as set forth in recom-one 7 and 8 hereof, at there shall be an exhaus-

5. That, assuming the adoption of ary, in order to bring each of the houses on its own side of the ary, appropriate steps be taken unsfer to one country or the

to transfer to one country or the other, as the case may be, the slight acreage of submerged land involved.

6. That Canada proceed with the works necessary for the completion of said New Welland ship canal in accordance with the plans already decided upon by that country.

7. That such "navigation works" as do not ite wholly within one country or are not capable of economic and efficient construction, maintenance and operation within one country as complete and independent units, be maintained and operated by a board heretained and operated by a board here-inafter called "The International Board" on which each country shall ave equal representation, 8. That such "navigation works" as

8. That such "havigation works" as lie wholly within one country and are capable of economic and efficient construction, maintenance and operation as complete and independent units, be maintained and operated by the country in which they are located, with the right of inspection by the said international board to insure economy and efficiency.

9. That "nower works" he built

9. That "power works" be built, installed and operated by and at the expense of the country in which they are located.

10. That, except as set forth in recto each country shall be determined upon certain known factors, such as the developed resources and foreign and coastwise trade of each country

cost of works necessary for navigation alone, should be apportione

equally between the two countries. The completion of the new Welland Canal, says A. P. Nelson (R.), Representative from Wisconsin, in an analysis of the report, and the de-Congress Report of Joint In-Lawrence improvement, would remove ternational Commission—Plan the only barrier to the creation of a Is to Include Welland Project deep-water route from the head of the Great Lakes to the sea.
"The commission believes that while

it is physically practicable to bring the railroads and terminals up to the point where they could handle the traffic of the United States without serious congestion," said Mr. Nelson "the expense involved would be enormous, amounting to \$2,000,000,000 per annum over a series of years, and it is perhaps questionable if in the end the relief afforded would be com parable to that promised by the creation of an all-water route from the interior to the Atlantic seaboard."

EOUAL RIGHTS IN RUSSIA DEMANDED

American-Russian Chamber of Reported Monopolistic Plan

Special to The Christian Science Monitor from its Eastern News Office

NEW YORK, New York-While favoring the opening of Russia to commerce, the American-Russian Welsh Home Rule Broached Early Chamber of Commerce, in a letter to the Secretary of State, signed by William C. Redfield, president, and S. R. Bertron, chairman of the board of directors, urges that this opening be only on such terms as will afford to how much the Treasury makes in the Americans full and equal opportunity with the nationals of other countries The letter objects to any monopolistic arrangement in favor of any country or organization with respect to Russia, regardless of the ultimate purpose

representing the United States Government, and C. A. McGrath, for the Canadian Government.

In making its report the commission emphasized these recommendasia. Coincident with this, we learn 1/ That the Government of the from sources hitherto authoritative that an international agreement is contemplated whereby Great Britain and France will finance a German a scheme of improvement of the St. organization intended to operate in Russia on monopolistic terms. The ultimate purpose is said to be to utilize the profits expected to further the payment of Germany's war reparations. - It is also ascertained that the United States will be invited to assist in one or both of these en-

terprises.
"The United States is today the chief benefactor of Russia. Citizens of the administrators, and that it would ren-United States have invested large sums in the development of Russian commerce and industry. They confidently look to our government to protect them firmly and fully in the moral and legal situation that arises out of as he had outlined. these premises. They properly expect that our government will not only refrain from joining in any arrangement not giving equal opportunity in Russian markets, but that it will vigorously object to any such arrangement on the part of other countries. The commerce of America seeks no monopoly for itself, but it will strenu-

the plans of the engineering board, or based upon such policies as we have other plans also involving a read- had the privilege of suggesting to you tment of the international bound-heretofore. Nevertheless, it does not certainly appear that the recognition of public debts and obligations involved does in express terms include sufficient protection to the innocent holders in this country of the internal loans of the former Russian Imperial Government. We therefore ask that this be made clear in so far as it lies in the power of the United States Government to cause it to be done. In these and other kindred matters we confidently rely upon the enlightened wisdom and firm action of the Department of State to secure for American citizens protection of their rights, restoration of their property, recompense, so far as that may be possible, for their losses, and that equal opportunity in future trade of which they may not rightly be deprived."

CLOAK MAKERS DENY FORCE OF AGREEMENT

Special to The Christian Science Monitor from its Eastern News Office

NEW YORK, New York-The Cloak Suit and Skirt Manufacturers Protective Associaton announced on Saturday that in compliance with the decision of Justice Robert F. Wagner of the Supreme Court, it would open ago, but denied that it was bound by sirable should receive a really sus-the agreement with the union provid-tained expression in the political life chief points made in an address on General's committee and opposed any

workers in a letter to Herbert Hoover, istence the London County Council Secretary of Commerce, and James J.

Davis, Secretary of Labor, in which it announced its approval of the appointment of a commission to investi
Lord Curzon's Criticism

slow development by pointing out that the question of adopting the literacy test was discussed for 25 years before it was added to the law of the country. The speaker asserted that the former attitude toward the United

MOVEMENT FOR A

Winston Churchill Thinks Separate Legislatures for the More Populous of the English Centers Might Be Desirable

By special correspondent of The Christian Science Monitor from its European News Office

LONDON, England-In regard to auconomy for Wales, the Prime Minister recently put forward the idea to a meeting of Welsh members of the House of Commons, that if they agreed upon a scheme for legislative and administrative autonomy for their country he would personally support the measure in the House, and would help to obtain facilities for its being passed into law.

There has in the past been much discussion by those interested in the subject: and the general impression was that there was a real and lasting demand for Welsh autonomy; but when the gathering which had been promised by Mr. Lloyd George his unqualified support, again met to con-Commerce Warns Against sider his offer, it was somewhat surprising to find that there was no overwhelming enthusiasm for the project. to Exploit the Territory The rural and agricultural members present at the meeting were clearly apprehensive as to the fate of the Liberal element in Welsh representation, which, it was felt, would be outvoted by the large Labor community in the coal fields.

It was finally decided to appoint a committee to report on the financial effects of self-government. It is intended that this report will show the revenue raised in the Principality, the total cost of the public services, and way of grants toward these expenses. The scheme for Home Rule for Wales is no new one, and on one occasion it was linked by a Cabinet Minister of high rank with the general idea of a federal system for the United

State for the Colonies. He was discussing Home Rule for as Laneashire, Yorkshire, the Midadded that he would not shrink from the creation of 10 or 12 such English sections subordinate to the imperial Parliament. Amongst the advantages which he claimed for such a federalized system were that it would afford scope in their own localities for public men who were not so much orators as der easier the task of associating the dominions with the central government. Mr. Churchill laid down that Irish Home Rule was an essential preliminary to a federal system such

The "Predominant Partner" Developing his theme, Mr. Churchill declared that the government of that day advocated Home Rule for Ireland, among other reasons, as it believed and intended it to be the forerunner and preliminary to a genuine monopoly for itself, but it will strend ously protest against being limited in any measure by a monopoly granted to another.

"We are aware that the invitation extended to Russia, and somewhat to Rights"

"We are aware to take part their own affairs, and there cil. This easy way of dealing with the grant to the countries other than England presented no special problem, but when they considered the case of the predominant partner a very real difficulty was discernible. England was so great and populous that an English Parliament, whatever its functions or limitations might be, could not fail in the nature of things to be almost as powerful as the imperial Parliament, side by side with which it would have to exist, and if were—as there very easily might be-a divergence of feeling and policy between the English and imperial parliaments, the quarrel beween these two tremendously powerful bodies might tear the state in halves, and bring great trouble to all.

In these circumstances Mr. Churchill
embarrass the government, under advocated the division of England into which, his commission is authorized halves, and bring great trouble to all. several self-governing areas. He said and which is not favorably inclined that some of these areas could readily to the building of hydro radials at be discerned. There was, for instance, the great Lancashire area, with large population, all with very similar interests, and very much the same condition of life, and with rather the same kind of view on educational questions and local politics. The great county of Lancashire might well form one of the self-governing

seem extravagant to him, and added that "after all we may be very little islands, but we have a very large pop FEDERATED BRITAIN listands, but we have a very large population; and the affairs of 45,000,000 people demand a far closer attention and a far more intimate knowledge than they can possibly receive from the imperial Parliament.

That is, of course, the crux of the position: the decentralization which would enable purely local matters which at present occupy the time of the central Parliament, to be deal with by the proposed local parliaments, and thus free the imperial Parliament to devote its attention to the matters of paramount importance not only to the United Kingdom, but to the whole of the Empire, with which it is called upon to deal.

Mr. Churchill said further that he was not in the least disturbed at the prospect of 10 or 12 parliaments for discharging the functions delegated to them by the imperial Parliament. In support of his plan Mr. Churchill quoted the cases of Germany, the United States and the federated or Africa and Australia.

The devolution proposed by Mr. Churchill is of peculiar interest at the present moment, when the question of dominion status and responsible government is so much in the air, and his plan is on just those bold and novel lines which were to be expected from a man of his character.

MUNICIPALITIES IN ONTARIO ARE AGAINST ALTERING POWER ACTS

Special to The Christian Science Monitor from its Canadian News Office

GUELPH, Ontario-Pending a conference of municipalities interested in municipally-owned hydroelectric radials, toward which the attitude of the Drury Government is interpreted as being cool if not unfriendly, J. W. Lyon, president of the Hydro Radial Association, has made an important statement, setting forth the position of the municipalities. Western Ontario, biggest customer of the Niagara zone, is most interested in the questhe bold plan of turning Great Britain and city will be represented at the into a miniature United States was no proposed conference, at which the less a personage than the Rt. Hon. matter of electrification of steam rail-Winston Churchill, now Secretary of way lines will be discussed, as well La Follette resolution. as the building of new electric lines to be operative under municipal own-ership by hydro power. The final at-"At a time when the Big Five pack-Ireland when he mentioned that it ership by hydro power. The final attion, says:

electric railways, or have contracts for afoot to modify the consent decree of hydroelectric power, have no policy February 27, 1920, but public ownership and do not deby and operated under the direction of people. the Hydroelectric Power Commission as trustee.

"The municipalities are also opposed to any change in the hydroelecin all the municipalities interested. Any attempt to alter these acts without a direct request from the municipalities would constitute a direct ininterests.

them a Parliament of National Coun-

on hydro matters on request of the 1920. municipalities, and particularly at a time when bylaws are being submitted the decree was the requirement that of the railroad crafts unions and the or proposals recommended by the the packers relinquish their interest railroads. It is said that the men are commission when they, by virtue of their position, are in possession of the fullest information.

The last clause of the statement was nspired by the rumor that Mr. Drury planned to take issue with Sir Adam Beck, chairman of the hydro commission, for speaking in favor of bylaws on which municipalities in the Niagara district recently voted favorably; the presumption being that Sir Adam, being favorable to the bylaws, would present.

IMMIGRATION LAW'S BENEFITS DESCRIBED

Specially for The Christian Science Monitor areas. Then there was Yorkshire, as Dillingham Immigration Law, limit- the grocery field. large or perhaps larger. In York- ing the number of immigrants to a the shops of members to the 55,000 shire there was a different point of workers in the women's garment in- view from Lancashire, but still a workers in the women's garment in- view from Lancashire, but still a removed the United States from the dustry, who struck about two months point of view which it was very deommendation 11, the cost of all "navimanufaction 12, the political life
manufaction 12, the political life
man address on
immigration before the Old South
Meeting House Forum the new waterways. Provided, that during the period ending five years after completion of the works—and to be known as the construction period—the ratio fixing the amount chargeable to each country shall be determined.

The association's representative ties which had distinctively their own contribution to make to the progress of British society and government; the history of immigration legislation and there were London and Greater London. There was already in extended the both the progress of the United States, emphasizing its slow development by pointing out the progress of the United States, emphasizing its slow development by pointing out the new waterways. Provided, that they would fight to the end contribution to make to the progress of British society and government; the history of immigration legislation of the United States, emphasizing its slow development by pointing out the progress of the United States, emphasizing its slow development by pointing out the new waterways. Provided, that they would fight to the end contribution to make to the progress of Immigration. Mr. Husband traced the history of immigration legislation of the United States, emphasizing its slow development by pointing out the progress of Immigration and there were London and Greater London. There was already in experiment. within the territory economically tributary to the proposed waterway, and that the ratio shall be adjusted every such a commission as a basis for furcish tonnage of each country actually using the waterway during the previous five-year period.

11. That the cost of "navigation on the offer, pending a meeting of the country for the dombined use of navigation and the proposed waterway during the provious five-year period.

12. That the cost of "navigation on the offer, pending a meeting of the committee,"

13. That the cost of "navigation on the offer, pending a meeting of the committee,"

14. That the cost of "navigation on the offer, pending a meeting of the committee,"

15. Churchill remarked on the attitude toward the United States as a country for immigrants to escape to is gone. In the future, States of the former attitude toward the United States as a country for immigrants to escape to is gone. In the future, of State for Foreign Affairs, who had spoken of the project somewhat superciliously by remarking: "Fancy all these parliaments in these poor little industry and declared its future of Lord Curzon, now Secretary of State for Foreign Affairs, who had such that the project somewhat superciliously by remarking: "Fancy all the industry and declared its future of Lord Curzon, now Secretary of State for Foreign Affairs, who had such that the project somewhat superciliously by remarking: "Fancy all the industry and declared its future of Lord Curzon, now Secretary of State for Foreign Affairs, who had such the project somewhat superciliously by remarking: "Fancy all the industry and declared its future of Lord Curzon, now Secretary of State for Foreign Affairs, who had such the project somewhat superciliously by remarking: "Fancy all the industry and declared its future of Lord Curzon, now Secretary of State for Foreign Affairs, who had the future, by the foreign Affairs, who had the foreign Affairs, who had the foreign Affairs and the foreign Affairs, who had the foreign Affairs and the foreign Affairs and

SENATOR DEFENDS

Mr. La Follette Has Farm Bloc's Support in Resisting Effort decree.

Special to The Christian Science Monitor from its Washington News Office WASHINGTON, District of Columbia -Robert M. La Follette (R.), Senator from Wisconsin, made a definite move in the Senate yesterday to block efforts that are being made to influence Harry M. Daugherty, the Attorney-

General, to seek modification of the "consent decree" entered into against the Big Five packers on February 27, 1920, so as to permit the packer deunified dominions of Canada, South fendants to engage without hindrance in-all unrelated lines, including groceries.

Offering a resolution advising the Attorney-General that the Senate is opposed to any modification of the decree, Senator La Follette proposes that the entire matter be referred to the Senate Agricultural Committee.

Senator La Follette asserts that the committee appointed by Mr. Daugherty is "without legal power in the premises" and demands that the Senate take "appropriate action to insure enforcement of the present laws and decree in force against the packers or to enact such additional legislation as may be necessary."

Farm Bloc United

"It appears to me peculiarly inap- sition. propriate at this time," said Senator La Follette, "when the Secretary of ference to consider the deplorable conditions among the farmers of the in country, due in large part to the control exercised over the farmer's market by the Big Five packers, that another member of the Cabinet should have under consideration a measure which can only result in the future injury of agricultural interests, and incalcu-Kingdom. The Minister who mooted tion of radials and nearly every town lable evil to independent grocery dealers and the consuming public as well." The entire agricultural bloc in the

Senate is counted upon to support the In a statement in the issue involved,

might be desirable to grant separate titude of the municipalities toward the ers, through monopoly control of noticed in choral passages which allegislature to populous centers such government in the matter of radials their industry, are maintaining the will also be set forth. Mr. Lyon, an- prices to the consuming public on their lands, and Greater London, and he ticipating the finding of the conven- products at exorbitant levels, and depressing prices paid to the farmer "The municipalities of Ontario for his cattle, sheep, and hogs, below

> sire to embarrass the present or any as proposed, the Big Five packers will cient direction of Gordon Davis, dragovernment. But these bylaws were be free to extend their monopoly concarried and these contracts entered trol to the grocery field and thus to into on the distinct understanding that dictate prices on nearly every article these utilities would be administered of food consumed by the American

> > Origin of Consent Decree

"In June, 1919, the Federal Trade Commission, following an investigatric power and railway acts, under tion by direction of President Wilson, which bylaws have been carried and reported its finding that there was contracts entered into in good faith conclusive evidence against the 'pack-and which are working satisfactorily ers of monopolies, controls, combinations, conspiracies and restraints'

over the packing industry. "After a study of the commission's evidence, Attorney-General Palmer terference with municipal rights and announced his intention to bring an interest even if divorced from the action against the five packers, under remain under the Crown and the imperial Parliament. Scotland and Wales would gain greatly by being able to manage their own affairs, and there "The municipalities claim the right the Sherman Anti-Trust Law. Pro- teresting principally from the historhastily accepted by her, to take part manage their own affairs, and there in the proposed Genoa conference is would be no difficulty in extending to mier Drury to be a reasonable request. William Hearst when Premier of Onney-General reached an agreement in December, 1919, under which the pro-"And we also feel that members of posed criminal and civil actions were the commission, as trustees for the abandoned and a consent decree was municipalities, should be allowed to entered in the Supreme Court of the address public meetings at any time District of Columbia, on February 27,

> "Among the principal provisions of in stockyards and to a certain extent their interest in specified 'unrelated lines' of business, mostly in the nature of groceries.

"From the winter of 1918-19. through the summer of 1921, the Congress had under consideration packer legislation designed to remedy the evils revealed in the Federal Trade Commission report. Into the deliberations of Congress came this consent The upshot was that the legislation was framed around the decree. The packers' bill was passed and approved August 15, 1921, and in the center of the legislation was a gap, filled in theory by the consent

Grocers Oppose Step

"Attorney-General Daugherty recently referred to a committee appointed by himself and having no legal power, a proposal to modify the consent decree in such a manner BOSTON, Massachusetts-That the as to enable the packers to re-enter

"This proposal has met with a strong protest from the grocers, the

The growth of The Topeka State Bank 8th and Kansas Ave. Topeka-Kansas

is proof of service well rendered

We want your business

ace to the public interest "On January 12, 1922, the commit-

PACKER DECREE tee heard argument by counsel and will soon make its report to the At-torney-General. There is ground for fearing that Attorney-General Daugherty will ask the court to modify the

"The consent decree is inextricably to Allow Big Five to Engage in the Retail Grocery Trade the Retail Grocery Trade tration of the act and in the administration of the act and the act an tration of the act, and in the administration of our anti-trust laws. The questions involved in its proposed modification are vital questions of public policy which Congress alone should decide. They should not be settled by any committee of departmental surbordinates. My resolution proposed rather that this entire mat- thorize the State to construct such a the present laws and decree in force additional legislation as may be requisites.

PARKER ORATORIO

Special to The Christian Science Monitor STANFORD UNIVERSITY, Cali-Horatio Parker, a combination of miracle play and oratorio, was given holiday recess. The work had never and civilian flyers. before been given in the west. The the enactment of this unique compo- most people, in discussing commercial

The story deals with the experiences, acts, and sayings of Jesus. The given in many countries for the de-Agriculture is about to summon a con- tableaux in the miracle play were staged in the chancel of the church the medieval manner, with a chorus of children occupying the subsidies of any kind are in effect pews directly before the chancel, representing the old medieval audience assembled to witness the play as given in the fourth century.

The soloists, university chorus and orchestra were assembled in the choir loft at the rear of the chapel. Efficient direction surmounted the difficulties encountered in such an arrangement, and turned what might have been a practical disadvantage to actual advantage, the distance between the two factors proving an This was especially artistic asset. ternated between the chorus of children and the university choir.

The chief rôle and only speaking part is that of an angel, and Mrs. Guy S. Farrington of San Francisco nego which have carried bylaws for hydro- the cost of production, an effort is tiated the rôle with marked success. The tableaux were, on the whole, well done, and synchronized perfectly with "If the decree should be modified the musical text, thanks to the effimatic coach for the university. Costumes and lighting effects were excellent.

The soloists in the oratorio were Ruth May Friend, soprano, and Redfield Sears, basso. The university chorus and the children's chorus did highly commendable work, and an orchestra composed of men from the San Francisco Symphony aided by Myrtle Shafer at the organ, took splendid care of the instrumental score. Warren D. Allen triumphed as musi-

cal director. The musical score is one of great beauty and should be of considerable miracle play. The miracle play is in-

RAILROAD WAGE CONFERENCE cial to The Christian Science Mo from its Eastern News Office

NEW YORK, New York-Proposed wage reductions of from 10 to 20 per cent are the subject of conferences begun here yesterday between officials rejecting the proposals and asking for a 5-cent-an-hour increase.

PRE-EMINENTLY THE FLORIDA ROUTE 5 Through Trains Daily Double Track

All "East Coast" and "West Coast" Points Reached Atlantic Coast

"The Standard Railroad of the South" Apply J. H. JOHNSON, N. E. Agt. 248 Washington St., 9, Boston, Mass.

Line



lated or grocery lines would be a men- FEDERAL AIRPLANE LANDING PROPOSED

Boston Chamber of Commerce Proposes to Establish State Field for Government Lease

Specially for The Christian Science Monitor BOSTON. Massachusetts - Establishment of an airplane landing field on the property owned by the State at East Boston, near Jeffries Point, is urged by the Boston Chamber of Commerce, which has filed a bill in the Massachusetts Legislature to auter shall be referred to the Senate field and lease it to the United States Committee of Agriculture to the end Government for regulation and operathat the Senate may take appropriate tion for a period not exceeding 10 action to insure the enforcement of years at a nominal annual rental, provided that the government erect its against the packers, or to enact such own hangars, repair shops and other

The bill," says a statement issued by the chamber, "represents the next step in the fight the chamber is making, through its committee on post IN CALIFORNIA offices and postal facilities to secure an airplane landing for the city of Boston. The bill permits full use of the field under suitable regulations to fornia-"The Dream of Mary," words commercial and other civilian flyers. by John Jay Chapman with music by The Public Works Department is also authorized to lease additional land to commercial companies, additional land an elaborate production in the famous for erection of hangars and other Memorial Chapel just prior to the facilities for the use of commercial

"Such a field would undoubtedly be chapel, with its rich mosaics and art used by commercial companies and windows illustrative of Biblical his- the air mail service within a short tory, supplied an ideal setting for time of its opening. In the past aviation and its development, have pointed to Europe and to the subsidies velenment of the industry. It is time that more interest were taken in the development in this country, where no and where the airplane as a commer-

"For instance, during 1921 one American aircraft company, operating a moderate sized fleet of 11 passenger airplanes, carried over 6800 passengers and flew over 95,000 miles. The United States air mail service has 21 planes in the air every day, covering a distance of 5360 miles a day. tween July 1 and October 31, 1921, they flew 529,777 miles out of a possi-536,210 schedule—a performance of 98.8 per cent-at an average cost of 751/4 cents a mile. Evidently commercial aviation has passed the experimental stage."

FORESTRY SCHOOL BUILDING

NEW HAVEN, Connecticut-A new uilding for the use of the School of Forestry of Yale University is to be erected in Prospect Street. The funds for the structure are to be provided by a gift of \$300,000 from William H. Sage of Albany, New York, a graduate of Yale in the class of 1865. building will be of stone and three stories high.

Manamaters

Broadway at Ninth NEW YORK



We have taken another step forward in our service to men.

You will find the entire Burlington Arcade Floor of the New Building completely changed in arrangement.

The Shops for Men are all grouped on this floor, and now arranged in a newer and better way.

You step from the street directly into these shops.

No elevators are necessary.

No stairs to climb. Aisles are broad; furnishings are complete; and in addition to the essential merchandise of the usual Wanamaker standard, there is warmth of color and artistry

All of which makes this store a happier place to be.

Special to The Christian Science Monitor from its European News Office LONDON, England-"In the face of a great deal of misunderstanding and ernment. In ordinary times gnorance of his work he has main-

tained a magnificent silence. Greatit is manifested more by constructive

That was the telling personal introduction with which J. R. Clynes, one of the first, if not the first, in the front rank of British Labor leaders, presented Viscount Haldane to his Fabian audience. The audience— a crowded assembly of the members and friends of the Fabian Society, whom students of London Uninoticeable integers—with a burst of applause signified its sense of the aptness of the tribute to a distinguished whose reputation during the war had, by popular prejudice, been submerged under unjustifiable suscion. Distinguished members of the

heir approval. maintained Haldane familiar, urbane, tolerant smile. The plaudits of friends and the abuse of enemies fall away before it as equally transitory things. He had been in-vited to that platform as a typical bureaucrat whose services to the state were before the bar of history, and he had to get on with his task

Fahian executive-Bernard Shaw, Sid-

ney Webb, Chiozza Money, Emil

Democracy's Chief Task

His chairman, Mr. Clynes, who had obably been selected for his position on account of his experience as a Labor bureaucrat (he served the British nation as food controller during a part of the war period), in leading up to the subject of the lecture, "The Limits of Bureaucracy," the third in the series on the Limits of Political task of democracy was to make the world an unfit place for bureaucrats would accomplish this end was not a class possession, not a thing to be monopolized by any one sect, not at this time, will have to bear the monopolized by the majority.

The government by the majority. merely government by the majority; munity and having a large degree of toleration. That what the masses of the people lacked to make the most of the immense power of which they of the ligurer traffic. Anhad recently become possessed was in-telligence and idealism.

Lord Haldane believes people canclue to the limits of bureaucracy He said he was not one of those who believe that the voice of the people is the voice of God. What is it in bureaucracy that is accounted bad? It is the conflict with individual feeling. But the individual cannot always be free. We can only live together in so far as we pursue common purposes in which we are interested. Bureaucracy is on the horns of a dilemma, always Either it lays down an abstract rule strong efforts to bring about the proto pursue, and we call it Prussianism, hibition of Sabbath observance by the to pursue, and we call it Prussianism, or it follows no clear rule but obeys

hibition of Sabbath observance by the teenth century. He will note that the nomads are still a hardy race, but decisions that lead to chaos. The ideal bureaucracy would be controlled by the compurpose, combined with consideration for individual human feeling.

'Good Form" in Citizenry The court of conscience, Lord Haldane continued, is an individual court, governing individual matters. Beyond beside it there is the sense of what is the right thing to do that governs other things beside-the sense of what good citizens ought to do. Germanshave a word for this, "Sichlichkeit." the nearest English equivalent being pre-revolutionary position. When a man walks down the street he is supposed not to knock against his neighbor, because that is the obligation of good citizenship. It is the necessity of awakening this sense of good citizenship that is

of what he meant by humanism in- When that has been accomplished, spiring bureaucracy in what happened their amusements, their gatherings, luring his own tenure of office as Secretary of State for War. Fourteen closely associated and there will relack of herdsmen tending the flocks; years ago he had been faced with the main no place for the unnatural sepa- in place of the noisy groups of hardated task of recasting the complicated task of recasting the British army. It involved not only the creation of an expeditionary force for service abroad, but also the think-ing out and fashioning of a second-line army to protect the expeditionary To create this - eventually known as the Territorials—it was necessary to disband the three exist-ing second-line forces, the militia, the ould not have been mobilized. He then discovered in the generals who had been through the South African War a splendid group of bureaucrats. They had learned in South Africa what comradeship between the commander and his men meant and insulated by comradeship between the commander and his men meant, and, inspired by that knowledge, they went about the country explaining to the people concerned the whole scheme, the nature of the situation and the details, and why the modifications were required. They took pains to make the men concerned take in the situation, with the result that the need and purpose of the community became the aim of the Territorials as a whole; and never was there a more splendid force than the Territorials proved themselves to be.

An ideal bureaucracy, Lord Haldane added, involves a direct training for bureaucrats in purpose. It is realized in what a nation is in the habit of

BUREAUCRACY AS A doing. As a nation the British are not vindictive, they are kindly. Mr. Roose-SYSTEM DEFENDED velt used to say that the British Naliament was dissolved and there was general election. Nor can an ideal Lord Haldane Indicates to Fa- bureaucracy separate one function from its neighbor. It is the function bians, However, That Bureau- of justice to punish the criminal, but he must not only be punished. Hucrats Are Fast Being Recon- manism must so be brought into jails ciled to Democratic Ideas that the criminal emerges a better

that what democracy requires more has bred unrest from time immemothan anything else is to understand rial; on these wind-swept plateaux horsemen, exercising their prowess would drain. what part intelligence plays in govunites democracy is knowledge, the wild nomads who founded a dy- by those yellow-robed priests who are elsewhere throughout the world, a ained a magnificent silence. Great-ness is not manifested by controversy, tact with the highest knowledge.

CABINET CHANGES IN BRITISH COLUMBIA

Special to The Christian Science Monitor from its Canadian News Office

VICTORIA, British Columbia-Developments in the political situation in British Columbia indicate that a versity, drawn from many parts of the British Empire and Japan, were people will take place before long. At present there are two seats in the local Legislature vacant, namely, Nelson and one in Vancouver, due to the resignations of the sitting members, Dr. W. O. Rose and M. A. Macdonald, to contest federal constituencies in the Dominion election. A third by election will be necessary through the resignation of J. W. deB. Farris as and others—seated beside their visitor on the platform, nodded Attorney-General, as his successor in that office will have to be reelected to the Legislature. A fourth by-election that is on the tapis is due to the pending resignation of Dr. J. H. King, Minister of Public Works.

The resignations of two cabinet ministers in the provincial government is expected to lead to a complete reorganization of the Ministry, in which event it is widely believed that John Oliver, the Premier, rather-than hold a series of by-elections, would appeal to the Province for a renewed lease of power. This whole question of the political future of the Liberal Party in British Columbia will be discussed at a provincial convention to

be held here on January 23. The only prominent issue before the known depths of that vast continent people provincially at the present time an avalanche of half-savage, uncouth is that of the heavy taxation levied by the provincial government, with Thus the Mongols—an insignificant cracy, had said that the chief which is coupled the fact that the ad- pastoral people—sprang to power and ministration of a province, with a fame. They fell on their neighbors, ated between the two great virile That the democracy that complish this end was not a province, with a lattice in their neighbors, population not much in excess of 500, carried war into China, collected recomplish this end was not a collected responsible this end was not a co brunt of the criticism which has been be something more spiritual, leveled against the administration of Europe, and into India; for a brief well-being of the comother factor which will operate against | melted away, the Mongels deteriorated the government in an appeal to the until they were unknown outside their not get on without some form of bureaucracy, but he found in what Mr. Clynes had said about democracy taken to find a remedy.

The government in an appeal to the until they were unknown outside their people is the unemployment which prevails and the inadequate measures taken to find a remedy.

The clynes had said about democracy taken to find a remedy. taken to find a remedy

UNIFORM REST-DAY IS DESIRED IN RUSSIA

By special correspondent of The Christian Science Monitor from its European News Office

munists in Soviet Russia are making responds to the historical accounts of Jews in that country. Following on in the social the recent article to this effect by Mr. of the people there is a great dif-Mereschin, a new article has appeared ference. Instead of being turbulent H. Botwinik, who demands that in- to their chieftains; instead of being stead of resting on the Saturday, the a people who represented as a whole Jews should be compelled to rest on a great brotherhood with both ideas Sunday in the same way as the non- and wealth in common, they are now Jews. the Jewish workers," he writes, overtaxed, and entirely bereft of that "hinders the closer association of Jew-energy with which they once astonish and non-Jewish workers, and ished the world. One other great makes it harder for the Jewish work- change has taken place and that is ers to escape from the bounds of their the Mongol has changed his religion.

"We are interested in bringing the Shammanism of the old days, we about a situation under which there find Lamaism. shall remain no trace of the so-called Goluth psychology among the Jewish Jenghis Khan came back to life, he workers, which is entirely a result of would find himself more or less at bourgeoisie thought still existing home among the present-day tribesamong the Jewish workers. To bring men. His clothes would be in fashion, bureaucracy would be inspired by this about, the day of rest for the the tent life would appear the same, Jewish workers must be the same as as also the herding of the beasts and Lord Haldane found an illustration that for the non-Jewish workers. the routine of everyday life. One great their whole life will become more working round the encampments, a closely associated and there will re- lack of herdsmen tending the flocks; ration of workers from workers."

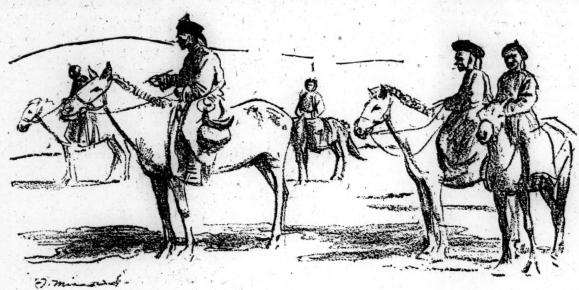
THE FUTURE OF MONGOLIA

Mongolia is far off and little known, yet the region, which today is of little less ages ago, arose the Vigur Empire, nan.
In conclusion Lord Haldane said antiquity. This is the land which what overran Europe; this was the home of service; their places have been taken

prised at the numerous buildings China of her only possible colon longer those roving bands of rough undeveloped wandered the Huns, who eventually and keeping themselves fit for active

tomed, he would find a strange but against the might of Cathay, daring BRITISH NEED FOR numerous element of men dressed in to stand alone, but backed, as we now garments of a style unknown to him, know, by assurances of help from lounging idly in yurts—felt tents— across her northern borders. Russia which did not belong to them. He seized the opportunity, and backed a would see more-he would be sur- successful coup which would deprive which have sprung up since his day at hedge in once more her crowded milevery center of Mongol life, the no- lions, and incidentally put her in conaccount, has profoundly influenced madic encampments would center trol of the second seat of Buddhism, the history of the world. Here, countround these buildings called Cam- establish her prestige in Lhassa on aseries, where hosts of idle men live the frontiers of British India, and under the same roof. He would then lastly, but by no means least, which understand why there existed no would make certain of which way the wealth of Mongolia

It was a dramatic moment. The fact is that there is here, as



Mongol herdsmen of the great steppes

immense conquests in Asia, were ac tually in a position for a time to speak in dominating accents to Europe; here too was born the Mongol demi-god-Jenghis Khan-the "greatest scourge

the world has ever known." Nearly 700 years ago, at a time when Europe and Asia were first beginning to take notice of each other, there suddenly swept out of the un known depths of that vast continent a race of shepherd-warriors. sacked Damascus. They spread into

For the last 500 years the Mongols have remained in obscurity, living the life that they have always lived except for that one unaccountable outburst, tending their flocks and herds, remaining in subjection to the chiefs, and accepting without a murmur the sovereignty of the Manchus The traveler in Mongolia at the pres-RIGA, Latvia-The Jewish Com- ent day will recognize much that cor-"Der Rote Stern," of Witebsk, by tribesmen held by military allegiance "The separate day of rest for serfs of their rulers, downtrodden,

> If a Mongol contemporary change would be noted. He would be surprised at the lack of young men working men to whom he was accus-

A Very Important

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elty Coat to \$1375.00 for a superb Coat-Wrap of Mink.

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ions so admired this season now at

reductions that will enable you to make substantial savings, at sale

prices of \$98.50 for a Leopard nov-

Fur Coats in the modish fash-

In place of the pure nature-worship,

pire in India and who, by virtue of advocates for peace, not war. Thus it is that the twentieth cen-

tury finds the residue of the Mongol race to consist of two million men and women, a confederation of tribes, dwelling for the most part in that lone bleak country which stretches from the Great Wall of China to the plains of Siberia. There are a few scattered remnants of the race in other parts of Asia and there is even one isolated colony resident in Europe on the delta of the Volga. It is not surprising then that the land of the Mongols, covering as it does more than a million square miles, and situpeoples, Russian and Chinese, is of to all. Its people are of special interest to the historian, but they should also be of some concern to the politicians; the children of Janghis Khan may yet be remodeled. The actual position of the Mongols,

up to 1912, may be briefly stated. The tribesmen were living in a state of feudalism under their chiefs, who in beyond their limits, they were harassed by the appearance on their fron- all unknown. tiers of eager bands of tenacious Chinese colonists. In fact the Mongols saw that their end was fast approaching. Even their remote steppes were to be invaded, and parceled out. I believe that the denationalization of the Manchus has done more to bring about the Mongolian question, as it exists today, than anything else. Mongolia was not an Republic. The Manchu dynasty preserved/ intact the Mongol rights, Chinamen could neither purchase land nor colonize. But suddenly the for her crowded millions, as a bart doors were opened, and foreign colonists and merchants rushed in. vancing Siberia, and as a possession Mongolia begun to be exploited, but on account of its intrinsic economic the Mongols profited nothing!

Such was the state of Mongolia in 1911. Since then, this backwater of Asia has, by a curious coincidence. leaped suddenly into prominence. The land of the Mongols has again appeared on the world's stage, after having been for 600 years behind the scenes. China has passed through the throes of revolution, Mongolia has seized the opportunity to throw off the Manchu yoke, and more than a million square miles of Asia have come on the market. For several years between 1912 and 1915 the whole of that vast tract of country from the Great Wall of China to the plains of Siberia went begging. Asia and Europe were astounded when the simple nomads of the steppe rebelled

A Treat for the Egyptians!

A few days ago we received an order for four pairs of Gotham Silk Hose from Mrs. -+ --American Mission Girls' College, Sharia Abbas, Cairo, Egypt. They will have Gothams even at the ends of the earth!

Lisle Top Gothams - - \$2.00 All Silk Gothams - - \$2.75 Chiffon Silk Gothams - - \$3.75 ORDER BY MAIL





nasty in China, who created an em- careful to preserve life, and who are spirit of unrest abroad. Great industrial nations, half-savage Negro tribes, very doubtful whether the Ministry of also brought forward. This matter is all affected alike. Of recent years, a cer- many of the suggestions of the Natain restless feeling has made itself felt in the Mongol encampments. The relies of the prevailing anxiety in easy, but it is one which must be found great changes in China, and the for-ward movements in Siberia have made utilization of even a few of these prop-interference by the Ministry of Agrian impression. It seems as if Mongolia is not so utterly beyond the pale as one was led to believe, nor the nonentities that the Manchu rulers supposed them to be.

> The first plunge for freedom having taken place, the subsequent events were kaleidoscopic. which had stagnated for hundreds of years incident followed upon incident, crisis upon crisis. A newly created Chinese Republic was closely followed by Russian chaos: The Mongols, having thrown in their lot with the Slav, awoke to find that the might of Russia was naught. She was "twixt the devil and the deep sea." Harried by Bolshevist raiders, she turned again to China, and actually retheir turn were ground down by their quested to be allowed to come "under Chinese suzerain. They were taxed her wing." China makes haste to assert her suzerainty, and the future is

The actual situation remains - a her former taskmaster. By her bid for complete independence, she is likely to lose the semblance of freelom that she possessed before. The Chinese will be more eager than ever to possess their land and develop it -for the recent keen desire shown 'open" country until China became a by Russia to acquire this Tom Tiddler's ground has proved it to be really worth having. China is now fully alive to its value as a colony rier between her and the rapidly advancing Siberia, and as a possession wealth.

> In spite of leagues of nations, it seems that this small people, who occupy a neutral zone between vast China and vaster Russia, must necessarily disappear.

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"HIGH FARMING"

Scale, National Union Finds

By special correspondent of The Christian Science Monitor from its European News Office

revised statement of policy recently mental control, farmers have been anxious to ascertain the means by Need to Improve Facilities which future progress in the industry is to be obtained.

With the repeal of Part I of the on the grounds of national economythe government abandoned its original scheme of agricultural reconstruction. Moreover, with the exception of the notification of the grant for agricultural education and research, the Ministry of Agriculture has given the farming community very little indication of the lines upon which its policy for the future is Farmers will, therefore, greatly appreciate the clear statement of the program of the National Farmers Union. This document contains over 30 points, which are considered to be of vital importance in Great Britain today.

Disposal of Large Estates

Speaking generally, there is little doubt that development on the lines indicated in this publication would "ender the farming outlook much more hopeful than it is at present. It is of existing systems of marketing is nomad clans, and pastoral races are Agriculture can see its way to adopt of vital importance today. The soluositions.

of agricultural conditions in Great operative movement and to the Naindeed are the shepherd princes quite Britain in recent years has been the tional Farmers Union, agriculturists disposal of their estates by the large can do much toward improving existlandowners. The heavy burden of ing conditions. taxation, imposed upon such holdings, has been the chief cause of these reference has been made, the Na-In the land sales. As a result, tenant farmers on these estates have had to terminate tention of the embargo on the importatheir occupation or purchase their tion of live cattle, and calls for a farms outright. Whenever possible, improvements in rural education. farmers have adopted the latter course with the result that the bulk of the capital which would otherwise have been used in the development of their holdings, has been required for the purchase of their farms.

"Low Farming" Systems

Throughout Great Britain, today, systems of "low farming" are being adopted simply through lack of the capital necessary for the expansion of more intensive methods. With a view bankrupt Mongolia attempting to to remedying this wholly unsatisfacmake the best terms she can with tory situation, the National Farmers



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gingham, Peter Pan and Tuxedo collars, smart for wear with sweaters-First Floor-Walnut

KANSAS CITY

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J.W. ENKINS

311 E. Twelfth

Union is strongly urging the government to do all in its power to finance a scheme of national credit for farmers. Great Britain is essentially a Intensive Cultivation Calls for country suited to "high farming" methods and it is imperative that every Work on a Large Cooperative possible step should be taken to promote such efficiency.

The security of tenure of the tenantfarmer is another matter included in the policy of the National Farmers Union. In this connection, the adoption is urged of the agreement ar-TAMWORTH, England-Having re- rived at between the Union and the gard to the unsettled and critical po- representative landowners of the sition of British agriculture today, the House of Commons. This arrangenotice to quit his holding should be issued by the National Farmers Union compensated by his landlord 10 undis of considerable interest and impor- ing him the expense directly entailed tance. Since the removal of govern- in leaving the farm, and also paying him the price of one year's rent.

This agreement was to be applicable to normal cases of termination Agriculture Act—a step taken entirely of tenancy. In those instances where there was no reasonable cause for the landlord serving his tenant with the notice to leave the farm, the compensation payable would be increased to the extent of four years' rental. Such provisions as these would undoubtedly go far in encouraging the tenant to maintain his holding in an up-to-date and efficient condition.

The program of the National Farmers Union also lays emphasis on the need for improvement in the facilities provided for the transport of agricultural produce. It is pointed out that amendments of the Railways Act could be made to cause rallway companies to supply "adequate rolling stock and terminal facilities" in order that farm produce might reach its markets more promptly.

A Vitally Important Matter

The question of the improvement culture would provide no remedy. By One of the most conspicuous features giving their strong support to the co-

In addition to the questions to which tional Farmers Union supports the re-



blue heather mixture in fancy drop stitch effect; a very popular style; pair \$2.

Women's Silk Hose, \$1

Pure thread silk; good, firm quality; plain or fancy drop-stitch effect; black, white and brown; pair \$1.

Children's Wool Hose Popular French Ribbed Hose for boys and girls; brown and black; excellent wearing Hose. Sizes to 8½ at 75c; 9, 9½ and 10, pair \$1.

Infants' Hose, 75¢ A very fine quality silk and wool Hose in white; sizes 4 to 61/2 Specially priced at 75c Jones'-Main St., First Floor.

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A Sale of wide scope, offering for the week, or until lines are depleted, all Broken Lines and Small Lots of Fall & Winter Merchandise. This includes the Sales of Apparel, and the Great Sale of Silks.

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ITALY ACTS TO AID ITS UNEMPLOYED

Reclamation of Waste Areas Is for Industrial Depression-Monetary Grant Considered

By special correspondent of The Christian Science Monitor from its European News Office

MILAN, Italy-It is a curious and interesting fact that both Germany and Italy have been less troubled with note, however, that one result of the the unemployment problem than social turmoit of last year has been to America and England, although their general financial condition is much se, and the exchange is heavily

thing like 5,000,000,000 lire, yet she did not feel acutely the trade depression until months after it was causing grave concern to western Europe and erica. In recent months, however, eginning of the year to 500,000 in

For the moment there is a marked revival in the textile trades, which e chiefly for home consumption, lected. For instance, the Fiat motor factories turned out a hundred vehicles of all kinds per day up to 1914 and the firm based their after-the-war plans, on the assumption that the world demand would be great enough to enable them to produce a total of 200 cars, lorries, and tractors each day. As a matter of fact the actual TAI

Italy a Farming Country

serious than it actually is if Italy was not still, in spite of its rapid industrial advance in recent years, predominantly an agricultural and fruit-growing country. It is estimated that fully 70 per cent of the population live by employment on the land, and because of this many of the industrial workers still retain associations with the countryside and find it comparatively easy to resume employment there when work in the factories is not available. Nevertheless the problem of dealing with the remaining unemployed is a difficult one.

Affect Its Australian Trade

Special to The Christian Science Monitor from its Australasian News Office

WELLINGTON, New Zealand—The new tariff introduced in the New Zealand Parliament early in November had on the whole a favorable reception. The manufacturers had some complaints to make, chiefly regarding the treatment of Australian goods. A few murmurs came from the country districts, where the imposition of a

nent has realized the fact nat it is due almost as much to the neck to emigration as it is to trade depression. Whereas large numbers of Italians left their country eyery year for America before the war, in the hope of accumulating by hard toll a modest sum on which to retire in their native land, the more rigid restrictions atomical by the United States countries have compelled ty of would-be emigrants to home. Consequently the remain at home. Consequently the government is guided in its policy by the need for developing to the utmost the sources of employment on the land, free list and placed a 20 per cent duty and in this respect Italy offers a sharp contrast to the general indifference in agricultural development in Great Relation of the contrast to the general indifference in agricultural development in Great Relation of the contrast to the general indifference in making tweeds, with a 35 per in agricultural development in Great Relation of the contrast to the general indifference in making tweeds, with a 35 per in agricultural development in Great Relation of the contrast to the general indifference in making tweeds, with a 35 per in agricultural development in Great Relation of the contrast to the general indifference in making tweeds, with a 35 per in agricultural development in Great Relation of the contrast to the general indifference in making tweeds, with a 35 per in agricultural development in Great Relation of the contrast to the general indifference in making tweeds, with a 35 per in agricultural development in Great Relation of the general indifference in making tweeds, with a 35 per in agricultural development in Great Relation of the general indifference in making tweeds, with a 35 per indifference in making tweeds and adopted before the end of November. These the sources of the contrast to the general indifference in making tweeds are successful to the general indifference in making tweeds.

"Provision" Against Lack of Work To meet the immediate necessity of from 10 per cent to 20 per cent. relleving distress, the Italian Govern- Other Duties Amended ment has augmented the unemploywhich to concentrate, and it is natural that the schemes should be concerned with irrigation, electrification, and other enterprises, which will at one and the same time develop the natural resources of the country and enable miscellaneous small industries to be established in the rural areas. In the extreme south there is a more ambitious plan to foster, through a great scheme of electrification, the developnt of textile and other large industries with the object of developing trade with north Africa and the eastern countries which are within easy

each by sea.

The plans prepared in the Ministry of Labor during the past few weeks for submission to Parliament provide for a possible expenditure of 900,000,lire, and a vote for this amount is asked for by the government. It is not proposed that this money shall be nt by the state directly on national works undertaken and carried through by government departments. The procedure recommended is that grants shall be made, after adequate inquiry to private enterprises and particularly to producers' cooperative organizations which are willing to initiate constructive tasks of the specified kinds. These include electrification, land rec-lamation, and irrigation.

Reclamation of Lands

Comprehensive schemes for the elec-trification of virtually the whole of same footing in the New Zealand mar-Italy, including the rallways, have ket. progress in some districts is hindered by the lack of capital, and companies surprise people who are acquainted with the facts. The Australians are viscosus and largely sucbeen outlined since the armistice, but or societies which can show good grounds for help will receive grants making a vigorous and largely successful unemployment vote. Land reclamation is possible on a very large scale in the south of Italy and in Sicily and Sardinia. In some districts, where rainlessness makes profitable cultivation difficult if not impossible, reclamation and irrigation will go together. In others, where the soil is tilled in spite of the dryness.

With the facts. The Australians are former enemy vessels could not successfully compete with the combine. This left the Commonwealth with 11 E class and 5 Bay class steamers, a number too small to control or to affect seriously the combine.

The Prime Minister countered this by pointing to Lord Inchcape's offer as evidence that the Commonwealth line was by no means a negligible

and vegetables. In this way, the govent and its expert advisers be lieve, the emigration problem will at least be partially solved, a livelihood will be provided for a larger population, the amount of valuable produce available for export will be greatly increased, and the prosperity Urged as Measure of Relief wealth of the whole country will be stimulated to a corresponding degree

Cooperative Movement Stronger

In the administration of the special fund the avowed intention is to stimulate in every possible way the inauguration of enterprises of the character cooperative organizations will alike be encouraged. It is of interest to strengthen the position of the cooper ative movement, and especially of the associations of producers. This is due to the conviction that speculation and profiteering would be checked by mote greater efficiency.

'In the more remote regions in South the reactions of international trade reason for the encouragement of the Italy and the islands there is another in several of the principal industries of Italy, and the number of unemployed grew from short 5,000 would not attract relation and irrigation of land of Italy, and the number of unem-ployed grew from about 50,000 at the beginning of the vegreto 50,000 to selves reap the benefits by the cultivation of the land they had won from the waste or improved by irrigation are likely to undertake the tasks eagerly if they are provided with the necessary capital.

There can be no doubt that this progressive policy in relation to unemployment and the development of the latent resources of a sun-blessed land has had some influence in bringing about the decline of extremism in

but at present is not greater than TARIFF SENTIMENT IN AUSTRALASIA

The situation would be much more New Zealand's Recently Drawn Affect Its Australian Trade

districts, where the imposition of a duty of 1½d. per gallon on kerosene and motor-fuel was resented. The most important feature of the new tariff was the extension and strengthening of the preference accorded British goods, and on this point scarcely any adverse comment was heard. Some amending resolutions, emme smending resolutions, em-

bodying the results of representations made to the government by various interests, were placed before the House of Representatives and adopted free list and placed a 20 per cent duty voices, inal proposal had been that yarns for manufacture should be admitted free. The duty on foreign paper was raised

Other duties imposed by the amend Services Recalled

cent), 25 per cent or 5d, per lb. foreign (15 per cent).

35 per cent foreign (10 per cent). The intermediate tariff, which is intended to apply to countries that have concluded commercial treaties with New Zealand, is provided in all these

The resolutions removed Australia from the preferential list and pro-vided that Australian goods should be goods. The Prime Minister explained that the government did not intend to keep Australia outside the preference accorded to British countries, but felt that New Zealand must be placed in a position to negotiate for improved treatment under the Australian tariff. He was willing to discuss a reciprocal treaty as soon as the Australian Government was ready.

Threat of Tariff "War"

The Prime Minister added that he was aware that Australia had a grievance owing to the specially favorable treatment accorded by New Zealand to fixing its freights at the same rates, certain South African goods under an Comprehensive schemes for the elec- and Australian and South, African same footing in the New Zealand mar-

New Zealand and Australia will not pose of competing against the Confer-

is tilled in spite of the dryness, new Zealand in the past has given downtain streams will be diverted Australia the benefit of the British quantity. New Zealand in the past has given rigation channels.

all these measures it is hoped to manufacturers, in consequence, have been complaining loudly of unfair competition. There is justice in their complaint. The Australians cannot where, given ample water supthe conditions are perfect for the conditions are perfect for production of the choicest fruits they make no concession in return.

RAILWAYMEN NOT TO STRIKE Special to The Christian Science Monitor. From its Canadian News Office

VANCOUVER, British Columbia—

The employees of the British Columbia Electric Railway, which owns and operates the street car systems in Van-

LORD INCHCAPE'S

Purchase Australian Commonwealth Line of Vessels

Special to The Christian Science Monitor from its Australasian News Office

MELBOURNE, Victoria-Australia's Parliament has declined an offer made the combination of British shipowners once described, and private companies and known as The Conference, for the purchase of the Commonwealth fleet of merchant vessels. This decision was given in the form of approval of the estimates for the upkeep and continuance of the shipping service.

A fortnight before the offer was

made known to the House of Representatives, the Prime Minister, W. M. Hughes, explained the whole position in regard to ship construction in the Commonwealth, and the Common-wealth fleet. In this speech, which was reported in The Christian Science Monitor, the Prime Minister mentioned that in 1919 the government had received an offer to buy the Commonwealth line. Two days after this statement in the House, the Prime Minister received a cable from Mr. Larkin, the manager of the Commonwealth line in

Cable Message Read

"I realize that prospects of shipbing all over the world, for several years to come, are extremely bad. Americans have overbuilt themselves at high costs, Germany is building at low costs, while tonnage at present utilized for some years. The Conference lines to Australia must keep their ships running even at serious loss, utilizing their accumulated reserves to make up deficiencies. I recognize and admit quite freely that the Australian Government, with the Up Schedule Threatens to taxpayers behind them, can go on indefinitely, and that the Conference lines may eventually be ruined. I am prepared to recommend the Conference to come to an agreement with the Australian Government, either to WELLINGTON, New Zealand-The buy its ships on reasonable terms, or to suggest that they should sell their ships to the Australian Government and leave the latter a free field. If factory to you could be arrived at, and I may say the same if you decide to adopt the latter.'

The division of the federal estimates. House. This will mean that ships under construction will be completed. On that section of the estimates which voted £46,200 in connection with the government line, a West Australian member spoke in favor of the acceptance of Lord Inchcape's offer and moved a reduction of £1 in the item as an intimation to the government that the House did not favor the continuance of the federal line. This amendment was rejected on the which meant that feeling

division was not sought. During the debate which preceded the decision of the House, the Prime Minister said that the alternative proposed by Lord Inchcape—the purchase of the Conference line—was entirely out of the question.

Leather and leather belting, 15 per time when freight was unobtainable, cent or 3d per lb. British (10 per 123,000 tons of phosphate rock from Nauru, thus providing manure for millions of acres which otherwise could Rock-breaking and stone-crushing not have been sown. At other times up, the Commonwealth steamers had carried coal, sugar, and fodder from Australia.

Several members, including the Minister for Shipbuilding, and the deputy leader of the Labor Party, Mr. Charlton, warmly praised the fine construction yards of Australia. The total number of these men is now

The primary reason, apparently, for the general agreement in the House, upon the continuance of the Commonwealth line, was the desire to maintain a check upon the Conference vessels, in the interests of primary producers. A note of resentment was struck by Mr. Jowett, the representative of the pastoral interests, who claimed that the Commonwealth line was feally assisting the combine by

Another Victorian representative. justify the continuance of a government adventure for the specific pur-

line was by no means a negligible

operates the street car systems in Van-

couver, Victoria, and New Westmin-ster, have voted against going out on POINT OF VIEW OF OFFER REJECTED strike over the cut of 10 per cent in wages granted by the recent concilia tion board of inquiry. In order to de-British Shipowner Had Sought to clare a strike, a two-thirds majority is necessary. When the votes were counted it was found that 814 men were opposed to a strike and 503 in favor. This ends the dispute between the company and its employees, which dates back to December 30, when the putting into effect the award of the conciliation board. The new agreethrough Lord Inchcape, the chief of ment will be drawn up and signed at

POLAND'S POLICY

Foreign Minister Says the Nation

By special correspondent of The Christian Science Monitor from its European News Office

WARSAW, Poland-"The Polish na peace, and our whole policy tends in part, as follows: that direction," declared Mr. Shirmuntt, Polish Minister for Foreign Affairs, in a recent special interview London, containing a message from with the representative of The Chris-Lord Inchcape. This message was tian Science Monitor on the subject read to the federal Parliament by Mr. of Polish foreign policy. "We are of Polish foreign policy. "We are living in such difficult times now," explained the Minister, "that I am unwilling to commit myself to the press, for a sentence wrongly interpreted may work much mischief. Of one thing, primordial duty, it is understood however, I can assure you, that it is our wish to live in peace with all our neighbors, and to have time and oplaid up is more than can profitably be portunity for rebuilding our country which has suffered so much during seven years of war.

"The improvement of our relations with Tzecho-Slovakia," Mr. Shirmuntt said, "is a matter of great satisfac-Certain foreign newspapers tion. have circulated reports to the effect that the policy of the Allies is urging Poland toward a new outbreak of war with the Soviet Republic. This is perfectly untrue. Neither are we urged by the Allies, nor do we ourselves desire anything of the kind. Certainly the psychology of the Bolsheviki causes many difficulties. Relations with them are very different to those with the western powers, for you decide to adopt the first alterna- they do not conform to the most eletive, I feel sure an arrangement satis- mentary forms of diplomatic negotiations. But we stand upon the strict carrying out of the articles of the Peace Treaty and I have every hope and confidence that we shall succeed relating to Commonwealth in establishing a peaceful understandshipbuilding, was agreed to by the ing and in securing the accomplishment of the obligations which the Soviet Government owes to Poland. We on our part are prepared to faithfully carry out all the obligations toward Russia undertaken by us in signing the Riga treaty.

Lithuania as 'a "Tool"

"As regards Germany, we are willing to live in a condition of neighborly understanding if only she can be persuaded to believe in our peaceagainst it was so obvious that a able intentions. It is a matter of infinite regret to us that Lithuania allows herself to be the tool for German and Russian intrigue and obstinately refuses to meet us in our endeavors to arrive at a peaceful understanding. We have made overtures to Kovno-Lithuania; have proposed consular relations, but all that no value is placed on the so-Other duties imposed by the amendating resolutions were as follows, the mental cannot do more than provide the barest sustenance. The provision of useful constructive work is therefore regarded as the essential task on ships had brought to Australia, at a called Central Lithuania with Poland, since the overwhelming majority of the population are Poles by race,

feeling and tradition. "It is a highly satisfactory symptom for us," Mr. Shirmuntt continued, machinery, 20 per cent British (free), when interstate vessels had been laid "that the feeling in England toward as by continual publications contrary for its endowment. It has announced to that a committee would be appointed Poland has recently undergone a favorable change. The English people one part of Australia to another. In have recognized that the unjust charge addition the steamers had carried of imperialistic tendencies made 524,000 tons of wheat and flour from against Poland is entirely unfounded. It has become clear that the Bolshevist agitation which is directed against the whole of Europe, and especially against Poland as being their immediate neighbor, has tried to work done by the workmen in the ship stir up the western powers against Poland by falsely accusing her of a desire for aggrandizement in order to have an excuse for invading Poland and making her a basis for further action in the direction of western its first result the isolation of Greece Europe.

Poles Checked Bolshevism

has stopped the wave of Bolshevist invasion and proved the bulwark against which their onslaught was shattered. Europe understands now that Poland acted not only in self-defense but in old commercial treaty. He believed freights in the interests of primary point of fact the greatest factor for that this treaty ought to be denounced, instead of bringing down excessive defense of all Europe and that in peace in Europe is Poland, which has been so unjustly accused of a policy

The impression conveyed by Poland's Foreign Minister was of a man sincerely anxious to establish peaceful relations with all neighbors and to ence lines. He considered that the avoid everything which might lead to early vessels of the line and the a rupture either with Germany or a rupture either with Germany or Russia.

REPAIRS

OF EVERY DESCRIPTION.

UMBRELLAS

Re-covered in

Half an Hour.

THE VENISELISTS

Greeks in Switzerland Issue a Lengthy Document Demand- spired above all by the national ining Monarch's Retirement, and Holding of New Election

By special correspondent of The Christian Science Monitor from its European News Office

LAUSANNE, Switzerland-Owing to what is termed "the diplomatic failure" of the Greek Government, in NOW ONE OF PEACE which the Greek people had continued to repose some faint hope, and in view of the actual evolution of the Greek question as well as the grave dangers Chiefly Desires the Time and to which the Greek nation is exposed, the Opportunity to Upbuild lished a lengthy document in the form of a resolution demanding the retirement of King Constantine and the holding of fresh elections. This document is issued on behalf of "Greeks resident in Switzerland . . . gathered tion and government ardently desire together at Lausanne" and reads, in

"Considering that the prolongation of the present situation (in Greece) will have the certain result of completing the ruin of the country of its interests and of its rights, and estimating that it is the primary duty of all free citizens, according to the measure of their strength, to do all that they can to at least avert the catastrophe already considerably advanced, and that all other considerations are secondary in face of this

Voice of Greek People

encourage its true interests, contrary to all those who have the hardihood to events; exploit patriotism and the most sacred sentiments in favor of their personal interests, and that it is necessary, under these conditions, to multiply every opportunity of making the voice of the Greek people heard, and . . . to attract the attention of all Greeks . .

to the great dangers into which the present régime is leading the Hellenic nation, and to show the friends of Greece that the great majority of the nation is far from approving the conduct and the ideas of the present

"It is further understood that what constitutes the authority of the present declaration is that it is made by disinterested patriots, without any acceptation of persons, always readyas in the past-to recognize all services rendered to the country, and to condemn all abuse .

"Fallacious Propaganda"

"Also that this capital fact is unceasingly remembered, that the result of the elections of November 14, 1920, was only obtained through the efforts of an eager propaganda, to the success of which all the enemies of the Greek nation powerfully contributed; that this fallacious propaganda has unworthily deceived 55 per cent of the electors of ancient Greece. whether by exploiting the credulity of the people for the assuagement of personal wrongs, or in invoking certain abuses committed by the various exploiters of 'Veniselism,' abuses which all the true and honest Liberals King: have been unanimous in condemning and denouncing;

"Also that it goes without saying Greeks reunited at Lausanne. void of all conclusive force;

"Understood also that it is necessary to emphasize the ignorance in indorsed the Caruso Memorial Foundawhich a part of the Greek people are tion and is making plans to cooperate carefully kept, as much by censorship in the raising of the \$1,000,000 fund to truth, by which it is endeavored to that a committee would be appointed deceive them, as well as by the ter- to enlist the cooperation of 10,000 inrorism by which the people at present in power strive to keep themselves, there, in preventing all free manifestation of the will of the people: That it is, since then, all the more necessary to denounce the true situation at present and to indicate the remedies which the present time

Isolation from Friends

"Understood that the return to Greece of the former king has had for from her friends and allies, and that this disastrous isolation has weighed in a way in all that has followed: "The successful resistance of Poland That the diplomatic isolation has had as corollary a financial boycott, which



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isolation, under the most unfavorable conditions, that a military expedition has been undertaken against the defaulters from the Treaty of Sèvres, an expedition which the whole nation has upheld in the belief that it was in-

terest: "That if one is happy to render that its action has not given all one had a right to expect from an immense effort, whether because of circum-

Results of "Culpable Conduct"

terest:

sion has had as a result, among others, of carrying off uselessly several tens of thousands of her best citizens, killed or wounded, of encumbering the country with an unconditional debt of sevof private persons to one-fifth of its value by the depreciation of the exchange, of aggravating thus, in a proportion unknown up to the present, the economic and financial crisis without even having the certainty of revenue from the newly-acquired countries to meet the crushing taxes . . .

"Understood that, while regretting it profoundly, we have no right to shut our eyes to the danger of the explosion of popular indignation which is approaching in long strides; that the manifestation of the people's anger will be in proportion to all the sufferings which have been inflicted on "That . . . the expression of the them; that if the persons at present in opinion of the Greeks reunited in Dower have deserved the fate which them; that if the persons at present in Switzerland, far from injuring the na- awaits them, we should none the less tional cause, cannot but contribute to endeavor to limit the harm which will result to the country from the coming

Exact View Obscured

"That that is still more necessary in view of the close solidarity which exists between the interests of the dynasty and those of the old political parties provisionally restored; that this solidarity has the result of obscuring the exact view of the situation and of preventing the use of all impartial advice in accord with the country's interest only; that one cannot but deplore that a king, whose presence has been fatal to Hellenism should become-under the influence of bad counsellors-responsible for the humiliation of Greece, and that the continuation of his presence in the country will assuredly lead the latter to its annihilation.

"That it is impossible for Greece to raise herself out of the situation to Harvard. which she has been reduced by her bad shepherds without reentering into the family of her great allies;

"Understood that it is absolutely certain that a considerable change in mind has been produced, and that the Chamber of Deputies, as at present constituted, has ceased to represent the true opinion of the country; that from that time its dissolution and new elections have become inevitable; 216-220 W. Lexington St., Baltimore, Md. "For these causes

"Our Assembly has expressed the absolute conviction that the salvation of Greece demands at this very time "1. The retirement of the aforesaid

"2. Fresh elections. "In the name of the Assembly of (Sgd) "P. (Sgd) "F. Georgiades."

Special to The Christian Science Moniton from its Eastern News Office

NEW YORK, New York-The Music Industries Chamber of Commerce has strument dealers in the United States.

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weighs heavily on the economic life ALBANIAN CONFLICT AND JUGO-SLAVIA

By special eprrespondent of The Christian Science Monitor from its European News Office

BELGRADE, Jugo-Slavia-The recent events on the Jugo-Slav-Albanian boundary, the fierce home fighting bemerited homage to the bravery with Albania, and the discussions in Geneva which the Hellenic army has fought, have once more drawn the attention one should no less state with regret of the world upon the Albanian question.

Here in Belgrade this question provokes more tension than ever, though stances or through the fault of those the same was never undervalued. who seem to be inspired much more Here people are quite aware that the by a dynastic interest or by a party core of the acute Albanian question interest than by the real national in- is not situated so much in itself as in the rivalry of the three Adriatic boundary states. The Albanese, just as ever, fight each other as Christians "That the culpable conduct shown by and Muhammadans, as north and the directors of Greece on this occa- south, different in race and language; but they fight today with foreign weapons, guns, officers and organizations.

Jugo-Slavia has to fight for her interests in Albania only in so far as to claim, from a security and ecoeral milliards, of reducing the fortune nomic point of view, a rectification of the frontier of 1913 near Prisrend, Debar, at the Cijevna River, as well as the restitution of Scutari to her territory. For all other concerns the solution of this matter is left to the Albanese themselves and to the Greeks and Italians.

It should be noted that the Jugo-Slav troops, though attacked, have not as yet transgressed anywhere the boundary established by the Allies in 1918, but have confined themselves in repulsing the best armed and strongest attacks. In this fight they were sustained, on account of parallel interests, by the tribes of Mirdit and Klenmenti and their Tuscan followers, which by no means will submit to the Tirana Government and have proclaimed a Christian North Albanese Republic, headed by Marco Gioni and his son, Gion Marco Gioni.

These most progressive Albanese have also notified the declaration of their independence to the League of Nations and, to emphasize their action, have had an audience with Clement Simon, the French Ambassador in Belgrade, to whom they have expressed their wishes and intentions. They also sought to come in touch with leading Jugo-Slav circles and found occasionally a friendly but re-

HARVARD BURSAR NAMED

Special to The Christian Science Monitor CAMBRIDGE, Massachusetts - Apointment of Arthur L. Endicott, a member of the class of 1894, to be bursar of Harvard University, succeeding Charles F. Mason, is announced by the Board of Overseers of

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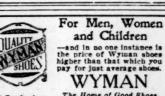
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37,100 Texas G & S .42%
11,000 Union Oil ... 20
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5,400 United Fruit .124%
24,000 U S Food Prod 9½
10,500 U S Rubber ... 54½
57,100 U S Steel ... 84%
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LOAN TO INDIA FOR

Special to The Christian Science Monitor

·Ex-dividend.

on July 15, 1922.

of the bank.

SHOE AND LEATHER

Demand for Cheaper and Me-

Specially for The Christian Science Monitor on shoe market is in the midst of a his year buying is irregular and cauion prominent. The meager regis-ration of 58 buyers on January 15 igainst 114 same date last year, is ecounted for by the fact that many uyers stopped off at the Chicago

As far as the year has gone it is evident that the main part of the de-mand will be for the cheap and medium grades of shoes, of which there are plenty to select from. There is , stylish, serviceable footwear on the Boston market today at a price range as follows: "Men's \$3, ladies" from \$2.50 to \$1.75, and children's from \$1.40 to 75 cents. This shows sely manufacturers have followed the trend of deflation. Never-theless, in view of changing conditions uyers are not operating in a broad

Business in the shoe manufacturing towns in the west and south is respell, this being a between season

The stringency of the times is being severely felt by those whose reputation for high grade shoes goes unquestioned. Wholesale houses touch them lightly though they represent the latest styles, and best of workingnship. In this we see the reduced buying power of the masses which proves that low rates of wages and great ousiness activities cannot commingle Packer Hide Market

The only sale in the Chicago hide market last week, worthy of note, was one of 5000 November native cows at 14 cents. Last year the price was 13 Several small sales of special weights were booked.

The absence of an optimistic tone in the hide market is attributed to the mediocre movement of leather, tan-ners seemingly determined to wait for an improving demand for their prod-uots before giving any attention to hide possibilities. Though hides do show a shortage it matters not to tanners, who are in no immediate need of them, therefore scarcity is more technical than real.

Frigorifico hides are dull and show a possible accumulation. Last sale reported was at 21½ cents. Country hides are slow of sale, but prices of the top selections are steady. Practically no demand for the lower workers. qualities. Future business conditions are too clouded, at present, to obtain predictions from reliable sources, and t is obvious that the three allied markets are playing a waiting game with uncomplaining patience.

Leather Market

Sole leather conditions have as-sumed a stronger tone; the choice tannages were advanced last week in onal is setting freely, steer belies 17 cents, shoulders 30 cents, cow bellies 15 cents, heads 12 to 10 cents. Oak sole is moving well; prices are firmer. Steer backs 55 cents, cows 48 cents, sides, tannery run, 36 cents, finders bends 85 to 25 cents. The Philadelphia market reports a grow-ing demand for all weights, and busiagain running smoothly. Chi-tanners are talking firmer prices, nd already have advanced the better rades. Heavy leather is well sold up n all markets.

ore inquiries, but sales still re-ricted to factory needs. The Chicago arket reports a fairly active demand, rades getting more or less of it during a week's sales. Prices show no change from those of the previous week, but the larger tanners state that if business becomes anywhere near to normal, prices must advance. Colors are again in favor, top grades selling at 50 cents. Prime blacks from 45 to 38 cents.

hroms side upper leather is sell-daily, though not in large volume.

bly operators have been in the ton market lately and made bids large blocks of chrome, elk and made leather, but their offers were low, as tanners discern a brighter tree, so are determined to get re-

nt leather is eeling the grow-ivity which comes with an ad-season, and if true to tradiummer footwear becomes oston tanners still have port business, but so far below ar's record. Prices hold strong



OE AND LEATHER

with a higher trend in the top grades.

Patent colt was quoted last week at 80 to 70 cents; No. 1 sides, patent leather, 45 to 42 cents; No. 2 grades, 35 to 30 cents, and the lower qualities ranged from 25 to 16 cents. ranged from 25 to 16 cents.

dium-Priced Footwear, but of Serviceable Quality, Continues

Boston glazed kid tanners are having a steadily growing demand, all grades moving in a moderate way.

Lynn and Haverhill, having fixed up their labor difficulties, are again in to Be the Trend of the Times the market for skins from the medium to the top grades. Colors are strong at 80 to 70 cents, but an extra prime BOSTON, Massachusetts—The Bosis the bigger seller and bring 40 to 30 when buyers in past years when conspicuously active, but 5 cents under colors.

CHEERFUL FEELING IN LONDON MARKET

LONDON, England, Sentiment in he oil group on the stock exchange was cheerful yesterday and values hardened. Royal Dutch was 37, Shell Transport Trading 4 9-16 and Mexican Eagle 3 13-16. The gilt-edged list was strong with a tendency to move up further. French loans were quiet pending further developments in political situation at Paris! More sta
litical situation at Paris! More sta
The market closed slightly below bility was noted in Kaffirs owing to

Industrials also improved in some instances. Hudson's Bay was 5%.
Home rails were not active but held well. Dollar description were steady orted as seasonally good, but the and unaltered. Changes in Argentine values are having a quiet rails were small. General business was light but the feeling was confident.

Consols for money 511/2. Grand Trunk 11/2. De Beers 10. Rand Mines 2. Bar silver 35 %d. per ounce. Money 234 per cent. Discount rates, short bills, 3% per cent. Three months bills 3% per cent.

EXPORT AUTOMOBILE TRADE IN GERMANY

-Exports of automobiles from Germany during 1920 totaled 17,534 cars. This total includes a large number of week's good showing was the further used army automobiles, but manufacturers sold abroad 8000 new cars.

A comparison may be had from the export figures of the United States, start for the year which the market which show that 28,829 American cars were exported during the first 11 months of 1921.

According to an automobile census 66,966 passenger cars and 30,424 commercial trucks were registered in Germany. The great premium on ex-change makes the German market a January 14, 1922, with the highest, prohibited zone for other countries, but soaring domestic prices, the high

CHICAGO MARKETS

CHICAGO, Illinois-Absence of aggressive buying led to downturns in the wheat market yesterday, but closing prices showed little change from Saturday's last figures. May delivery closed at 1.11% and July at 1.00% Changes in corn also were slight, May closing at 52% and July at 54%. Provisions were fairly firm, despite a setthe Boston market. Union steer back in hogs. January rye 774b, May backs, tannery run, are quoted at 750 to 46 cents, cows 45 to 40 cents, offal is selling freely, steer belies lard 9.17b, March lard 9.30b, May lard 9.52, July lard 9.72b, January ribs 8.45.

> DECEMBER STRUCTURAL WORK NEW YORK, New York—According to the Bridge Builders and Structural

> ociety, contracts for structural work placed during December amounted to 71,500 tone, which is equivalent to 40 per cent of the capacity of the bridge and structural shops of the country. LOAN TO CUBA SANCTIONED

> WASHINGTON, District of Columbia -The American Government, will sanction a loan of \$5,000,000 to the Government of Cuba, Dr. Carlos Man-uel de Cespedes, Cuban Minister here,

> has been informed by the State Department.

CONTINUES STRONG

Upward Movement of Last Week Was Little Abated Yesterday, When Rails Provided Feature, Despite Firmer Money Rates

NEW YORK, New York-Last week's strength was continued in the main in the stock market yesterday, and, smid broad and active trading, the list generally moved to higher levels. Rails were particularly active, with gains to 3 points, despite the unexpected hardening of money rates. Call money rose to 6 points toward the close of the session, but this had little influence on the market as a whole. Mexican Petroleum and Houston showed substantial gains, although there was further pressure against Crucible Steel, and General Asphalt was weak. United States Liberty bonds were inclined to ease, but other bonds showed firmness. Call money

The market closed slightly below the day's best prices: American Car efforts to settle the strike of the & Foundry 147%, up 1%; Canadian workers at the Rand. The rubber list was firmer. leum 113%, up 21/27 Crucible Steel 59, off 3; International Paper 46%, up

There was a pronounced improvement in trading on the stock exchange ast week and some substantial upturns in prices were registered. The only reaction of the week was on the very first day, after which a more op-timistic sentiment generally resulted in a gain of several points in average prices. The average price of 20 railroad stocks, for instance, moved up from 73.85 to 75.36, while industrials advanced from 79.12 on January 7 to entire proceeds will be utilized for 81.23 January 14. The copper average moved up from 30.55 to 31.38. Steels, TRADE IN GERMANY motors and rails were particularly strong during the week. The greatest improvement in the railroad group was in investment issues.

The outstanding factor in last had last week, it is undeniable that general conditions are improving, and the better class of security is expected to continue moving up to higher levels for some time to come.

Following are the sales of some prominent stocks for the week ending

lowest and last quotat	ions:	10 11	Sucs
Sales-	High	Low	Las
16,300 All Chem	5914	56	159
2,400 Am Beet Sug	3514	32%	35
19,800 Am Can	3434	3214	341
2 300 Am H & L nfd	61	EQ1/	601
2,300 Am H & L pfd 16,900 Am Int C	41	3814	40
13,600 Am Loco	0534	10214	105
16,900 Am Int C 13,600 Am Loco 1 6,900 Am Smelt 23,500 Am Sugar	4514	4334	451
23,500 Am Sugar	60	57	593
33,700 Am Tel1	1734	115%	1175
			813
99 400 Anggonde	402/	40	401
12,600 Atchison 12,300 Atl Gulf 72,100 Baldwin 9,700 Balt & Ohio	9714	92	973
12.300 Atl Gulf	21	2754	303
72.100 Reldwin	9814	275%	96
9,700 Balt & Ohio 10,300 Beth Steel B	2514	2254	35
10 300 Bath Steel P	591/	551/	58
5,200 Burns Bros1	1614	7121/	1101
11,200 Can Pacific1	99	119%	1107
A 700 Can Loothor	21.52	11378	122
11,200 Can Pacific1 4,700 Cen Leather 1,100 Cen Lea pfd	CE .	119% 29% 64	313
Al 200 Chandler			
1,100 Cen Lea pfd 41,200 Chandler 11,400 C M & St P pfd	212/	49	56
			303
19,800 Chic N W 11,800 C R I & Pac 60,900 Corn Prod	03 %	59	633
60 000 Com Duck	002/	30%	323
90 coo Corn Prod1	00%	92 1/8	993
20,600 Cosden	33 12	31%	333
38,700 Crucible St 6,900 Cuban Am Sug.	65	59%	
o, soo Cuban Am Suk	TO 28	10.74	TO 4
14,700 Cuba Cane	9	8	
10,900 Cuba Cane pfd	17%	16	179
19,700 Davison Ch 16,300 Del & L W1 7,800 Endicott John	53 14	48%	531
15,300 Del & L W1	15	1131/2	1137
7,800 Endicott John	79%	761/4	79
63,000 Erie	9 %	7	83
53,000 Erie	13 1/8	111/8	13
53,500 Famous Play	821/4	761/8	821
67,600 Gen Asphalt	59%	55%	591/
0,200 General Elec	91	136	140%
52,900 General Motor	91/8	87/8	87
8,000 Haskell	811/2	. 78	814
52,900 General Motor 8,000 Haskell	751/8	70	743
3,300 Int Harvester	83	791/2	82%
8,800 Int Nickel	12	111/4	12
3,300 Int Harvester 8,800 Int Nickel 25,600 Int Paper	501/8	46%	48
13,800 Kelly Spring	37%	3614	371
1,700 Lack Steel	46%	44%	46%
• 24,100 Lehigh	60%	575%	59
40,700 Marine pfd	681/4	65	6714
115,600 Mex Pet1	11%	106%	1113

46,800 Midvale 47,500 Mid St Oil ... 9,500 Mont Ward ... 8,900 N Y Central 18,300 New Haven 4,900 Norf & West 4,900 Norf & West 7,900 North Amer 7,200 No Am pfd 16,700 North Pac 31,900 Pac Oil 20,000 Pan Pet A 17,700 Pennsylvania 10,200 Penn Seab 15,000 Pure Oil 7,800 Pullthan Co

Successful Operation of Financial Machinery During the War and Deflation Period a Test That Retains Confidence

Special to The Christian Science Monitor from its Canadian News Office

OTTAWA, Ontario-The Canadian banking system during 1921 was subjected to an unprecedented strain, but came through with public confidence that of the Merchants Bank, was a weakness shown, and through the which it will pass into the Bank of Montreal, the depositors will not lose

RAILWAY PURPOSES the Government of India 5½ per cent so safely through the deflation period, loan, repayable at par January 15, is an equally impressive show of

payable half-yearly on January 15 and tion of approximately \$1,000,000,000
July 15. The first dividend, for a full in the figures for the country's exhalf-year's interest, will be payable ternal trade. The value of field crops owing to the fall in prices, was \$437,-000,000 less than in 1920. This natu-The issue, it is stated, is made under the provisions of the East India Loans Act, 1910, and previous acts, and the bank clearings, which for the year rally produced a marked reduction in were approximately \$16,700,000,000, or Indian railway purposes. Applications, which must be accompanied by a de-\$3,750,000,000 less than for 1929. posit of £5 per cent, will be received the totals at the Bank of England Loans Office, 1919.

FINANCIAL NOTES Arrangements have been practically ompleted by W. J. Doughty, former Detroit Franklin agent, for the manufacture of a new six-cylinder aircooled car, with cylinders set V fashion. The car weighs 1740 pounds and is to sell for \$1250.

5 and 6 Lombard Street, E. C.

Marshall Field & Co. says that the current wholesale distribution of dry goods was larger than during corresponding period of last year. Some Japanese merchants have or-

ganized an exchange of Hankow incorporated under Japanese law. The capital is \$10,000,000.

093,000, an increase of 104,213, or

tensively by the United States Government as a means of foreign trade promotion. The cost of films must be borne by the company whose product is pictured.

Only 570 locomotives were ordered Only 570 locomotives were ordered in the United States during 1921 for domestic and foreign use, against 6142 by approximately \$15,000,000 and call in 1917, and 6265 in 1905. Freight cars ordered numbered approximately The National Bank of Commerce of New York announces net profits of \$6,617,886 for the year ended December 31, 1921, after expenses and full provision for bad and doubtful items. Regular dividends of 12 per cent amounted to \$3,000,000 and an extra dividend of 4 per cent to \$1,000,000, leaving \$2,617,887 added to undivided

COTTON MARKET

NEW YORK, New York-Cotton futures closed steady yesterday. January 17.66, March 17.56, May 17.20, July 16.80, October 16.20, spot cotton quiet, middling 17.95.

CANADIAN BANKING pleasant experiences in the foreign field during the year, and yet one of the highest authorities in Canadian SYSTEM REVIEWED

The ease with which the banks adapted themselves to the new conditions produced by the rapid deflation s the best possible evidence of the strength of the Canadian banking sysem. When, through the stimulus of ury securities, which bear a higher the war demand, the banks by providing the funds made possible the remarkable industrial and commercial by Brooklyn with deposits of \$14,188,-219, and Chicago and Boston with \$6,expansion that was a feature of the LONDON, England-The Bank of war years, they gave a splendid dem-England has issued the prospectus of onstration of their strength; but their

Joan, repayable at par January 19, is an equally impressive show of 1932. The price of the issue, which is strength.

for £10,000,000, is £93 10s, per cent, as fixed by the Secretary of State for perienced, it may be pointed out that India in Council. The interest will be during the year there was a contraction of the deflation experienced.

allotment will be made for a less amount than £50. Application forms The bank returns for the calendar

may be had at the Bank of England year not being available, comparison will be made with the figures for the Loans Office, or at any of the branches year ending November 30, 1920. These show that during the 12 months, ending November last, the current loans totaled \$1,210,000,000, or nearly \$148,-,000,000 below the total for the preceding period. While current loans decreased to this extent, savings decreased by only \$40,000,000. At the end of November savings were about \$40,000,000 in excess of current loans, which shows that a large margin of safety then existed. Current loans outside of Canada show a decrease of \$25,000,000, though, on the other hand,
deposits in branches outside of the serve banks and the entire system, country declined to the extent of \$66,- as of January 11, 1922, compared with 000,000. It is, however, to be observed the previous week and a year ago, that deposits outside of Canada were \$85,000,000, while loans against them Sales of Ford cars, trucks and amounted to only \$144,000,000.

Fordson tractors for 1921 totaled 1,-

The readjustment generally experi-enced during the year is to be seen in Philadelphia about 10 per cent over the 1920 record. the reduction in gross assets by nearly Moving pictures are to be used ex- \$293,000,000. Among other changes was a reduction of over \$52,000,000 in circulation. In addition to the reduction in loans already referred to, those on public securities were reduced by over \$84,000,000; call loans San Francisco those on public securities were reabroad were cut by over \$25,000,000: on government securities were in-creased by nearly \$94,000,000; but the liability of the banks to the government was increased by only \$2,800,-000. At November 30 the demand deposits were \$655,901,712; the savings deposits were \$1,252,227,394.

Reducing Bank Branches

During the year there was a tendency to reduce the number of bank branches, as is well known, since the signing of the armistice the number of these, until recently, had been very greatly increased, and indeed, beyond the point that many considered necessary. Because of their extensive connec-

tions, Canadian banks had some un.

BRITISH FOREIGN TRADE CONDITIONS banking says that their losses were probably much less than those of the banks of any other country. At the beginning of 1920 the opinion was expressed that in order to provide the necessary funds for the financing of export trade, it might be advisable

finance any foreign trade that the

country was likely to develop. The

latter view so far has been found to

drawal month, owing to the holidays:

Some withdrawals are accounted for

New York City is first with postal

deposits of \$45,792,612. It is followed

'MAINDY" FLEET OF

Special to The Christian Science Monitor from its European News Office

which showed that there were people

FEDERAL RESERVE RATIOS

Atlanta

Kansas City

lis

FOREIGN EXCHANGE

STEAMERS IS SOLD

by conversion of savings into Treas-

POSTAL SAVINGS

be correct.

rate of interest.

004,935 respectively.

tonnage of 41,000-odd.

As Europe Failed to Provide Its Pre-War Outlet for Exports in 1921, Attention Is Called to to organize special foreign trade corporations; others held the view that, Facilities Offered by Colonies without these, the banks could easily

Special to The Christian Science Monitor from its European News Office

LONDON, England-Owing to the failure of European markets to provide their pre-war outlet for British IN UNITED STATES exports, attention is being called to the facilities offered by the sister na-NEW YORK, New York-Deposits tions of the British Commonwealth for in the United States Postal Sayings reciprocal trade relations. Recently system totaled \$146,500,000 on Janu- H. G. Williams, in addressing a meetary 1, a decrease of \$1,500,000 since ing of the Primrose League, said that December 1, 1921. However, it is said in the first nine months of 1921, British exports to foreign countries were that the outlook is encouraging, as December is always a heavy with-£297,500,000, and within the British Commonwealth £212,000,000.

As the population of the foreign countries was about 41/2 times the population of the British Empire, each verseas British subject bought nearly 314 times as much from the mother country as each foreigner. India, Australia, South Africa, Canada and New Zealand were better customers than the whole of Europe. Broadly speaking, the products of British countries were non-competitive with home products. The Crown colonies were immense potential producers of food and the materials wanted by Britain, and equally immense potential buyers of British manufactures.

Transport improvement, agricul-tural research, and irrigation were the LONDON, England-Four hundred buyers representing world-wide inter- keys that opened the door to immense prosperity for the Crown colonies and ests were present recently at the the home country. British capital for Shipping Exchange when Messrs. Lachlan & Company sold the "Maindy" the British Empire should be the slofleet of 10 steel screw steamers with quality for quality, were as cheap as But unless British products, foreign products, the country would fail to seize its opportunities. The re-A member of the firm said that 240 inspecting orders had been issued sponsibility for efficiency was one shared by employer and employed, but who were still prepared to take an the greater responsibility lay on the

interest in shipping. The vessels were offered in one lot and the bidemployers. The markets which they should ending rose from £210,000 to £290,000 deavor to cultivate were those inhabat which they were sold to Mr. D. R. ited by their fellow subjects, and it Llewilyn, The Courts, St. Fagans, was obviously desirable and advan-Cardiff. This represents a price of tageous that emigration should be diabout £7. 1s. 5d. per ton. Two of the vessels, the Maindy Dene and the Maindy Priory were put up again. They were withdrawn, the former at £32,000 and the latter at £19,000. and he was turning on them. There FEDERAL RESERVE RATIOS

WASHINGTON, District of Columbia
Ratios of total reserves to net deslowly, but it was coming. -Ratios of total reserves to net de-

OVERTIME FOR SCOTTISH MINERS Special to The Christian Science Monitor from its, European News Office

GLASGOW, Scotland-Scottish coalmasters are experiencing a rush of export orders, unequaled since pre-war days, and steamers are loading night and day. So pressed are some Fifeshire and Lothian collieries that it has been found necessary to close the order books temporarily. Miners are working overtime.

MORE STEEL MILLS RESUME PITTSBURGH, Pennsylvania-Operations have been resumed at the Port Vue works of the McKeesport Tin Plate Company after a shutdown of two weeks. About 1500 men were given

Francs (Belgian).. .07901/2 .0788 Canadian dollar ... MANCHESTER ENG rgentine pesos.. Drachmas (Greek)
Pesetas
Swedish kroner... .1930 .1930 .2680 Norwegian kroner. Danish kroner.....

STEEL MILL STARTS

DOVER, Ohio-Four hot mills of the Reeves Manufacturing Company, iron' and steel manufacturers, idle for several weeks, have resumed work.

TRAFFORD PARK

Specialize in ELECTRIC

CRANES **MOTORS**

Combining Security with Attractive Yield

Great Western Power Co. of Cal.

1st & Ref. 6% Bonds due 1949

Company furnishes electric light and ower in central California, including San Francisco, Oakland, Berkeley, Sacramento and forty-five other municipalities, comprising nearly half the population of the State.

Bonds cover the entire property, including a first mortgage on new hydro-electric power plant at Caribou. Net earnings for the year ended Nov. 30, 1921, were twice interest charges.

An attractive long term issue backed by strong security and earning power.

Price 100 and interest to yield 6%

Duquesne Light Co.

71/2% Debentures due 1936

The properties operated by the Duquesne Light Co. and its subsidiaries form a single inter-connecting system which serves with electric light and power a total population estimated to exceed 1.100,000 located in the heart of the Pittsburgh District.

Net earnings for year ended November 30, 1921, of \$6,011,686 are over twice total fixed charges.

The obligation of the Company which serves a district considered to be first in

industrial importance in the country.

Price 106 and interest to yield 6.85%.

Dallas Power & Light Co. First Mtg. 6% Bonds due 1949

This company does the entire electric light and power business in the city and suburbs of Dallas, the leading manufacturing, commercial and financial center of

These bonds are secured by a first mortgage on all properties and franchises of the company. Net earnings for year ended Nov. 30, 1921, were nearly 3 times bond interest charges.

We recommend them for safe invest-

Price 100 and interest to yield 6%

Lee, Higginson & Co Investment Securities

TABLE KNIVES made from FIRTH-STERLING S-LESS STAINLESS STEEL Will not rust, stain or tarnish Ask your dealer FIRTH-STERLING STEEL COMPANY McKeesport, Pa. BOSTON PHILADELPHIA

るとは、まるとの人のからは、なるとの人のようなより

Conflict Will Prevent Any Sort of Commerce Between the any more than is necessary; they are wisely covered up, and the politicians. Two Countries Until a Peace with most of the newspapers, insist

Spain which appears to be the most formidable commercial and economic conflict of its kind between any two nations in the world at the present time, and it is remarked that in some respects it is without a parallel in the history of the economic struggle between nations. Philosophers, politicians and economists may find it abounding with instruction and morals. It seems to be in a manner significant of the times, indicative of the way in which the economic weapon may be used in special circumstances.

In a moved about in intimacy among the people of all classes in Spain for a long period can have any doubt upon the people of all classes in Spain for a long period can have any doubt upon the people of all classes in Spain for a long period can have any doubt upon the people of all classes in Spain for a long period can have any doubt upon the people of all classes in Spain for a long period can have any doubt upon the people of all classes in Spain for a long period can have any doubt upon the people of all classes in Spain for a long period can have any doubt upon the people of all classes in Spain for a long period can have any doubt upon the people of all classes in Spain for a long period can have any doubt upon the people of all classes in Spain for a long period can have any doubt upon the people of all classes in Spain for a long period can have any doubt upon the people of all classes in Spain for a long period can have any doubt upon the people of all classes in Spain for a long period can have any doubt upon the people of all classes in Spain for a long period can have any doubt upon the people of all classes in Spain for a long period can have any doubt upon the people of all classes in Spain for a long period can have any doubt upon the people of all classes in Spain for a long period can have any doubt upon the people of all classes in Spain for a long period can have any doubt upon the people of all classes in Spain for a long period can have any doubt upon the people of all classes in Spain for a ties. The circumstances are such that an early settlement is considered

This new tarist war between France and Spain differs from most other struggles of the kind in that in the nature of things it must be absolute and complete. The conditions will-prevent any sort of commerce between the five conducted until a peace is arranged. In other wars of the kind it often happens that each side is raising and increasing barriers against the other all the time, until it appears that a breaking point is being reached, but somehow some commerce is maintained; but the geriousness of the present struggle between the neighbors on each side of the Pyrenees is that it

threat, as it is called in many as counts for most in these matters aces in Spain—took effect, an arthur scheme could not be persisted against would be reached between with in the way that is the case. ringement would be reached between the high contracting parties by which a new modus vivendi would be established, and the conflict, with raw tariffs as the fatal weapons, be swolded. Buch negotiations were at once entered into and were most actively pursued, when it was seen that the confidence of the French was not selves were and their expressions of now in Madrid that evidently the and that in peculiarly aggravating cirvalue of these sentiments and too number of these sentiments and too whatever it may have been of France, to what Spain might consideration that the expectation that the what spain might consideration the constant of the sentiments. and no doubt the expectation that the negotiations in the period of notice would bring about a settlement were

Relations of France and Spain In a word she declines to be bullied into submission, and she feels that the trans-Eyrenean attitude has been rather more like that of the bully than is permissible in such a case as this between triangle programs. It is the case of the loan and the frequent between friendly neighbors with many common interests which are at the same time of vast impertance and extremely delicate, and nations, too, which in recent years have not only which in recent years have not only never ceased to protest their overwhelming attachment for each other, but have been holding international friendship conferences of all sorts—artistic, literary, commercial and all the rest—at which their leading people have attended, and to which semi-breaching and the depreciation of have attended, and to which semiefficial, that is semi-governmental, authority has been attached. Everybody
remembers the great ceremonial, verbal, newspaper and other display that
has been made with these conferences,
and the "French weeks" in Madrid,
and their counterparts in Paris, and
how each side undertook to induce its
government to educate its people in all
kinds of affairs, from language and
literature to commercial details, of the
sister nation.

Cynics at the time made comments

of general history.

These things are not talked about and proper, but at moments like the By special correspondent of The Christian
Science Monitor from its Hurepean
News Office

Present it has, after all, to be remembered that politics and diplomatic sentiments are one thing and realities

begins, as the result of the expiration of the period of notice, in effect of the Pyrenees but the vast depths an ultimatum, between France and of a temperamental gulf. Nobody who tions could then proceed to the period of a temperamental gulf. Nobody who tions could then proceed the period of a temperamental gulf. which appears to be the most has moved about in intimacy among

be used in special circumstances ish temperament in this affair; obmay be used in special circumstances and in conjunction with the armory of the tariff system. What the result will be nobody exactly can guess, for if the question to begin with is, on the surface at all events, purely economic there are other considerations, the essences of strong national feelings, that are only too ready to obtrude themselves when a conflict thus begun, yields its inevitable opportunity. The circumstances are such terests and for the advantage of preserving the best mutual relations— with political relations hanging on to This new tariff war between France it was hinted from France that if the

ent struggle between the neighbors on each side of the Pyrenees is that it was realized from the outset that if the ultimatum, as it really was—coming from France—took effect there must be practically a complete stopness of trade relations since it would be impossible to conduct them on the bare tariff conditions that would remain when the others were removed. What has happened to produce the breakage is that France gave to Spain one mount a notice of her intention to terminate the modus viwendi which was entered into 15 years ago, by which the two sides contracted out of their standard tariffs and agreed to treat each other on the most favored action system, with spectally low need to their own devices. The proposed new tariff measures are being strongly assailed in Parliament and In the own idea of the degree of sympathy with which her complaints and her apprehensions regarding the forth-coming new Spanish tariff are regarded in Spain. There is a strong cause of complaint about the attitude public in 1916. party in Spain that is by no means of the French press and the misrep-favorable to the dispositions of the resentations to which she has been France Called Aggressor

In France at all events, there appears to have been much confidence that during the month that was left or wrong, if that did not constitute the larger share of such public opinon

stance Spain would now say that she must not be hastily and thoughtlessly udged, or the suggestion laid too French correspondents who represents in order to insure a settlement.

France, she asks it to be remem. to what Spain might consider an ex-cess of pressure against her.

The French now say that over and

over again have they appealed to early based upon the assumption Spain to discuss the questions of at Spain would capitulate in all tariffs between themselves in a manings. A calm consideration of her ner of frankness and reciprocity, but mmercial interests has prevented that Spain has continually delayed her from doing so, and it would be coming to any such discussion and has idle and unnecessary to deny that in the circumstances of the case her attitude in this respect has been much stiffened by her sense of algulity. at the best possible understanding; much the reverse. On the other hand,

of exchange and the depreciation of Hamilton down to the smallest city, the French frame as against the Spanish peseta. How far this is justified;
how far the Arament is good, is a
disputed point. Anyhow in such circumstances was not Spain, it is asked,
justified in making the surcharge she
has instituted against those nations whose currency has depreciated?

It is understood that during the

ds of affairs, from language and rature to commercial details, of the er nation.

You are the time made comments at the time made comments at the comparative proportions of the comparati

FRANCE AND SPAIN amples of good practical results from such a basis it was quite impossible to negotiate. But to indicate her good faith and her desire to accommodate, she made counter proposals which involved the granting of the struggles between them are matters tions.

Preparing a Modus Vivendi*

She asked that if she yielded to the request for the suppression of the Satisfactorily Arranged This is, of course, eminently desirable the duties in certain cases, France should at the same time reduce the duties on certain Spanish exportations to her. This was in effect preparing a modus vivendi which was to be tions could then proceed with the object of coming to a definite and per-

case and demands were granted abso- worn prison garb for their political lutely, definitely and permanently be- views, fore the discussion began, and nothing. Among the former "convicts" were was granted to Spain. To this Spain three of the six women members of the flatly refused to agree, and it need Dail, including Countess Constance de bardly be remarked that there are Markievicz, who is a Cabinet Minister, more people supporting the govern- and was the first woman M. P. elected

cannot last for much time, and it is she earned the love of the "sweated" believed that it will not be long before working class of Dublin during the negotiations are resumed, as they "Larkin strike" in 1915 by devotedly must be, the difficulty always being to find the suitable and apparently the kitchen at Liberty Hall. It was adequate pretext when the best possi-ble opportunities have already been ideas which led her to take command neglected. It is stated that the gov- in the "Citizen Army" rebellion in 1916

subjected. The Tangier question is a so happens that one of those periods arrives at this moment. . However, despite all the unfortunate circumstances, there are few so pessimistic as to believe that the good sense of both nations will not master such difficulties as are now presented.

LEAGUE EXPECTED TO

By special correspondent of The Christian Science Monitor from its European News Office

GLASGOW, Scotland-Lieut.-Gen. Britain's successful commanders in don and devote himself to serious the war, gave an address recently at studies. Stevenston, Ayshire, on the League of

that the Near East was in a state of unstable equilibrium. Organized publie opinion was non-existent in many of the countries there, and force was the only argument understood.

When all the world was in the League, when all the economic forces and all the organized public opinion and all the police armies of the world could be concentrated toward an offender, the situation would then be far different. The League had an immediate rôle of usefulness among the civilized nations of the world; it Proceedings Without Bitterness also gave direction and organization to higher ideals and so brought appreciably nearer the day when armed strife between nations would tollow armed duelling between in dividuals into the limbo of the past

ECONOMY IS AIM IN ONTARIO Special to The Christian Science Monitor from its Canadian News Office

ST. THOMAS, Ontario-More eco nomical civic administration appears to be the aim of all newly elected municipal mayors and councils in the Province, to judge from inaugural speeches recently made when councils convened in the various cities. Nearly all the new mayors, from Toronto and decreasing tax rates, instead of in-creasing. The average city tax rate in Ontario is believed to be over 30 mills property owner assessed for \$5000 \$150 for the privilege of living in his

cent Intense, but Orderly, Pro-

By special correspondent of The Christian Science Monitor DUBLIN. Ireland-The legislative

assembly that met recently in the council chamber of the National University, Dublin, was certainly unique in the history of parliaments. At full strength Dail Eireann numbers 180 members elected in May, last; of these 130 are Republicans, six are National-

ment now than there were before.

for the "United Kingdom." Enthuof course, a situation of this kind siastic, impetuous, and quite fearless.

Eamon de Valera's Ambitions

And now we come to the second special difficulty in itself which has President, Eamon de Valera, elected periods of recurring intensity, and it at the first public meeting of Dail at the first public meeting of Dail Eireann in January, 1919. These who saw him and heard his impassioned repudiation of the treaty at the great meeting in Christmas week could not doubt his earnestness and honesty. however they differed from him in republican idealism. His "quibbling END ARMED CONFLICT his reading of the terms of the treaty) is characteristic and savors of the nedant and mathematician but his fluent and expressive oratory can always win the applause of the multitude Vet for all that his dearest wish Sir Aylmer Hunter-Weston, one of is to lead a quiet life as a college

Arthur Griffith has been called the "father" and the "driving force" at Nations. The League, he said, was an ideal that must appeal to all who had knowledge and imagination, but while that was so they must not lose their foundation; unassuming, reserved to a grip on the realities, while looking up ward to the glorious ideal. It was national cause for a quarter of a incomplete, for some of the biggest century has earned for him the pro-nations in the world did not belong found respect of the Irish people. to it. It could not function effectively the will now support him in reaching the consummation—if not of his highest hopes, at least of the highest civilized world, was within it.

Scotland should believe in the possible achievement. Opponents may League, he said. In the troubles in talk of "dishonorable compromise," the Near East—in that cockpit of the but that could never be applied with world, the Balkan and eastern Medi- truth to a man of such straightforterranean regions—the League in its ward outlook, of such indomitable present state of development could do purpose, such disinterested patriotism very little. Well might it be said as possesses this faithful disciple of Thomas Davis. His speech when moving the ratification of the treaty was eloquently impressive, and every point

Sean McKeown, the chivalrous "blacksmith of Ballinalee," seconded the motion. Speaking for all to hear, with a fine flow of language, his soldierly bearing and honest countenance would have found favor with all apart from the justice of his plea. He de-scribed himself as an "extremist in the love of his country."

During the 46 minutes that Michael Collins, Minister of Finance, held the breathless attention of the House, he displayed the ability and restraint of a genuine orator and never missed a storekeepers, small merchants, small point. A born leader of men, full of manufacturers and tradesmen, either purpose; a genuine sense of humor, business on their own account. Se-absolutely fearless and resourceful, he curity, of course, will be required

Irish Army.
The mild-faced Richard Mulcahy, Chief of Staff, shares his popularity, and supported the political views of his comrade with convincing force But opposite these gallant officers sat Cathal Brugha, the Minister of Defense, at the left hand of the President whose views he indorses. Outwardly it costs, to provide for administration cool and apparently very un-Irish in expenses. disposition, he is said by some to be the real leader of the Irish Republican Army.

Austin Stack, Minister of Home Affairs, who seconded the rejection of the treaty, also sat near his chief, and his utterances were delivered with the calm precision with which he veils a volcanic temperament on \$3,000,000. The rural credits socie-such important occasions. Also speak-ties will require \$4,500,000 to finance ing on this side was Count Plunkett. This cultured, venerable and very gentle Minister of Fine Arts seemed mehow out of place advocating anything but the ratification of peace.
On the whole it was pleasant to see that the proceedings were conducted without a symptom of bitterness on either side, although the line of political cleavage was distinctly drawn.

RESORTS AND HOTELS

WESTERN

Seattle, Washington ceedings in Council Chamber New Washington Hotel with its superb location overlooking Harbor and Puget Sound, should appeal to discriminat-



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in mist of theater, cafe and retail store
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Bis neets all trains and steamers.
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Breakfasts 50c, 60c, 75c, Lunch 65c,
(Sundays 75c)
Dinner 31.25 (Sundays 51.50).
Hotel Stewart Meals are Famous
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King George Hotel

SAN FRANCISCO, CAL. Nine-Story Fireproof Building 200 Rooms—All with private bath.

RATES—from { 2.00 per day single } 2.50 per day double EUROPEAN PLAN

NEW ENGLAND



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HOTEL PRISCILLA 307 Huntington Ave., Boston, Mass.

Private bath and long distance phone in every room.

MANITOBA TO EXTEND RURAL CREDIT SCHEME

Special to The Christian Science Monitor from its Canadian News Office

WINNIPEG, Manitoba-So much success has met the application of Manitoba's rural credits scheme that it is now proposed to institute along the same lines as the rural credits scheme a system of credits to help industry. The idea of extending it to industry originated with the Winnipeg Trades and Labor Council, which proposes soon to initiate the proper neasures designed to put the idea to practical test. The proposal will be to lend money

to small industrial concerns, such as ound judgment and possessed of stern in business or wishing to engage in the "Scarlet Pimpernel" of the in every case where a loan is made. The money necessary to finance the proposition will be raised by means of a loan, and the provincial government will be asked to guarantee the bonds. It is estimated that \$5,000,000 will be needed to finance the undertaking. This money will be loaned out at a slightly higher rate of interest than

> Meanwhile, it is reported on good authority that an amendment will be introduced at the forthcoming session of the provincial Legislature by which a sum up to \$5,000,000 may be loaned under the rural credits scheme. At present the maximum amount which may be issued to farmers in loans is \$3,000,000. The rural credits socienext year's operations, it is stated, and something will have to be done in the way of amending the law to permit that amount to be legally loaned out to farmers. Already about \$400,000 in new loans had been made for 1922 work, and it is expected that about 3000 additional farmers will take advantage this year of the

NEW YORK

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John McF Boumar

President

The traveler arriving at

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can go directly to any one

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MURRAY HILL HOTEL James Woods, V. P.

THE ANSONIA

Edw. M. Tierney, V. P.

Park Avenue Hotel

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Single Rooms \$2.25 Per Day Upwards

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George H. Newton, Manager

Forest Hills Inn

Parlor, Bedroom and Bath \$8.00



Fireproof hotel in one of the most beautiful environments in America. No finer family hotel in the city. Excellently equipped. A really fine table. An ideal place to live from standpoint of comfort, accessibility and surroundings.

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IOWA STATE HAS **BIG SOUAD OUT**

Only Two Members of the Varsity Squad Which Won the Western College Championship Last Year Are Missing

Special to The Christian Science Monitor from its Western News Office

AMES, Iowa-Wrestling, which has assumed the importance of a major sport at Iowa State College in recent years, will be more prominent than ever this season. The size of the squad of candidates for the team, the number of letter men and the schedule all point to a highly successful season.

When C. W. Mayser, director of called out the mat candidates in November almost 200 men reported. This number has shrunk somewhat; ut over 100 are still working for the eam, in spite of the fact that there are seven letter men available for places in six of the weights.

Iowa State won the middle western championship last year by winning fred Bahr '24, the fleety forward, matches with all of the prominent turned the game into a sure win for eams of the section and lost the national collegiate title by a close score to Pennsylvania State College. With two exceptions all of the members of last year's team are in college. There are two "A" men in the race

for the 115-pound class. Hale Dickerson '22 was the regular member of the team last season. He has won all but two matches in two years of compe-tition. His chief opponent is M. E. Sogard '22, who, as the sole repre-sentative of Iowa State at the 1921 western intercollegiate wrestling meet at Indiana University, won the

15-pound competition.
A. L. Loucks '22, a veteran of last year in the 125-pound class, seems the logical choice for this weight. So far he has the edge on a host of competitors. V. M. Tipton '24, is making a good showing, however, and may get into some of the matches before the season is over.

The veteran H. H. Bowen '22, at present has everthing his own way in the 135-pond class. Bowen, after a slow start last year, developed into one of the most reliable men on the team. He is unusually strong for his weight and with the training that he the Hamilton team here in a rather

The contest for the 145-pound the National Hockey League champosition is keen and still in doubt. pionship, and as a result of their F. E Shepard '23 is the letter man in 10-to-6 victory they are only one game part in a few contests last fall. Both who are in second place, two games

the regular defender of the 158-pound was 3 to 1, and in the second period division last year, was warded a let-lter. He seems to be the most promising 2, while both teams scored three goals man for this weight this season. W. in the last period.

The 175-pound weight is the only the game than that which represented one for which there is no veteran the club in the earlier games of the candidate. The coaches believe, how-

center and the winner of every heavyweight match last year, will undoubted by the splendid defense work of place, W. L. Zink '23 is also a prom-

ing heavyweight.
The mat schedule included eight ontests, six of them with the strongest wrestling colleges in the middle-west and one with the University of West Virginia, reputed to be the col-legate champions of the south. The eighth meet will be the Intercollegiate ce Athletic Association chamat the University of Wis sin to which Iowa State will send team. The schedule follows:

Ames.
February 3—University of Oklahoma at
Ames; 10—University of West Virginia at
Ames; 17—Michigan Agricultural College
at Ames; 24—Northwestern University at

mes: 10—University of Wisconsin at mes: 17 and 18—Intercollegiate Confer-nce Athletic Association championship at

PHILADELPHIA WINS

NEW YORK, New York-Philadelphia opened its intercity court tennis championship series of 1922 here Saturday most successfully by winning three of the four matches played. matches were all in doubles and produced some interesting competi-

attention was between Jay Gould, and J. W. Wear, representing Philadelphia and Fulton Cutting and Suydam Cutting representing New York. Gould and Wear hold the national doubles. ship title and Gould is also pions were slow in getting started losing the first game, 3—6, but they look the next three rather easily.

C. C. Pell and S. G. Mortimer, who hold the national racquets champion-ahip in doubles, were the sole winners for New York. They defeated S. W. Pearson, national squash racquets champion, paired with S. Andrews, 8—3, 3—1. By agreement three of the our matches were decided by eight-ame sets instead of the usual six.

ran through the second session practically as they pleased. The summary: tically as they pleased. The summary:

C. C. Pell and S. G. Mortimer, New York, defeated S. W. Pearson and S. Andrews, Philadelphia, 3-3, 3-1.

W. C. Wright and J. C. Bell, Philadelphia, defeated W. A. Stewart and E. P. Rogers, New York, 8-0, 5-8, 8-7.

C. H. Brooks and Wilson Potter, Philadelphia, defeated S. S. Furman and J. B. Lowell, New York, 8-6, 8-6.

Jay Gould and J. W. Wear, Philadelphia, defeated Fulton Cutting and Suydam Cutting, New York, 3-6, 6-1, 6-3, 6-3.

INDIANA WINS OUT BY 21 TO 18

Defeats the Northwestern University Basketball Five in a Western Conference Match

Special to The Christian Science Monitor from its Western News Office BLOOMINGTON, Indiana-Although trailing Northwestern University at athletics and wrestling coach, first the end of the first half by a score of White to play and mate in two moves 9 to 6, Indiana came back strongly in the second half and finished on the

> long end of the score 21 to 18. The game seemed to be a foulthrowing contest between Harold Sanford '24 and H. W. McKenzie '22 until the break late in the half, when Wilturned the game into a sure win for

> Indiana. The game was one of the fastest ever played on the Indiana floor, every man on both teams battling from the time of the first whistle until the final gun was fired. A great deal of credit must be given to C. W. Palmer '23 and McKenzie of Northwestern. two men stood the brunt of the fast Indiana attack in fine style. The

INDIANA	NORTHWESTERN
Bahr, If	rg, McKenzie
Bushby, rf	lg, Patterson
Coffey, c	
Thomas, Crowe,	lgrf, Palmer
Hauss, rg	lf, Shaer Sharer, Franzen
	'University 21, North- ty 18. Goals from floor—
Bahr 4, Sanford	2, Coffey for Indiana;
Palmer 3, McKer	nzie 2, Sharer for North-
	from foul-Sanford 7, for
	zie 6 for Northwestern.
Referen_I I S	Schummer Umpire-Ray.

CANADIENS ADVANCE IN THE HOCKEY RACE

Special to The Christian Science Monitor from its Canadian News Office MONTREAL, Quebec-By defeating is getting on the fine points of the uninteresting game the Canadiens put themselves back in the running for men, on the team to defeat. the National Hockey League chamight. Harold Brenizer '22 took behind the St. Patricks of Toronto, these men mey be supplanted by behind the leaders. The locals looked the best team all the way through the naking a rapid development. E. G. McKibben, '22, although not At the end of the first period the score

F. Carithers '23 is running him a close The locals presented an entirely dif-ferent forward line at the start of ever, that in either M. W. Smith '23 place of Lalonde, who has left the or L. H. Rogers '23, they have a man team, while Boucher and Bouchard who will be able to take care of this were on the wings. Pitre and Berlinquette were used as the substitutes playing their first game in profes-

horn. The summary: CANADIENS HAMILTON Bouchard, Berlinquette, lw

Boucher, Pitre, rw. ...lw, Roach, Arbour Stephens, O. Cleghorn, c.c, Malone, Wilson Corbeau, Id.rd, Mummery S. Cleghorn, rd.ld, Matte, Reise Vezina.

WASHINGTON EASILY WINS TWO CONTESTS

Special to The Christian Science Monitor from its Pacific Coast News Office

SEATTLE, Washington-University of Washington met University of Oregon here Friday and Saturday nights in the opening games of the Pacific FROM NEW YORK CITY. Goast Conference basketball championship season of 1922 and won both games by overwhelming scores, taking the first 76 to 15 and the second 48

> The first game was one of the most one-sided ever played here and when Washington had run up 50 points, Coach Clarence Edmundson entered an entirely new lineup; but the scoring kept right on. Many of the Washington goals were made from half the length of the floor. Oregon played hard and consistently, but its defense

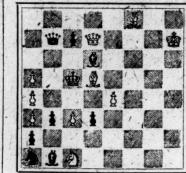
The second game was not as fast a contest as the first. Oregon did a little better guarding and the longdistance shooting of the Washington players was not as successful as on the previous night. Donald Zimmer-man '23, center, played the best game

for Oregon. H. E. Sielk '22 and R. W. Crawford '22 were the high scores for the win-ners, the former making 34 points and the latter 39. Zimmerman was high scorer for the losers with 10 points.

SWANSEA BEATS WEST HAM Special cable to The Christian Science Monitor from its European News Office BRISTOL; England (Monday)-In a much at home in court tenhis as in replayed game the first round tie for Jacksonville, Florida, has reortine game of rarquets, ran the Football Association Challenge Cup ganized its chess club in quarters at an effect of ganized its chess club in quarters at the Football Association Challenge Cup ganized its chess club in quarters at the spectators saw the University of Toronto, senior amateur hockey champions of Canada and Allan Cup hold-

CHESS

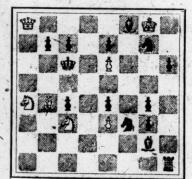
PROBLEM NO. 331 By Lennox F. Beach Composed especially for Christian Science Monitor Black Pieces 9



White Pieces 10

PROBLEM NO. 332

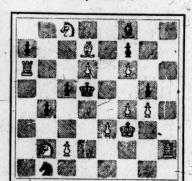
From Alain C. White's recent book "Alpine Chess." By E. Brunner Black Pieces 14



White to play and mate in three moves

	SOLUTIONS	TO PROBLI
	No. 329. R-KB3	1
	No, 330, 1. B-QKt4	K-Q5
	2- B-Q2	
	1	Kt-Kt6
	2. B-K2ch	774 77
1	2. RxPch	Kt-B7
	Prob. Comp.	
	W. A. Shinkman	Q-Kt
и		Allering

PROBLEM COMPOSITION An example of the Block-threat from The Morning Post; By P. H. Williams Black Pieces 8



White Pieces 12

White to play and mate in two moves

NOTES The New York Metropolitan League

schedule follows: nd 1, February 4-Progressive vs Staten Island; Manhattan vs. Newark; Brooklyn vs. Marshall; C. C. N. Y. vs. Swedish; Central Y. vs. Ocean Hill; Columbia vs. N. Y. U.; Ocean Hill vs. Columbia; N. Y. U.; Ocean Hill vs. Columbia; Swedish vs. Central Y.; Brooklyn vs. C. C. N. Y. Manhattan vs. Mershall; Progress Y; Manhattan vs. Marshall; Progres

sland; Progressive vs. Marshall; Man-nattan vs. C. C. N. Y.; Brooklyn vs. Cenral Y.; Columbia vs. Swedish; N. Y. U. s. Ocean Hill.

Round 4, February 25—Staten Island vs. Ocean Hill; Swedish vs. N. Y. U.; Brook-lyn vs. Columbia; Manhattan vs. Central Y.; Progressive vs. C. C. N. Y.; Marshall

Round 5, March 4—Marshall vs. Staten Island; C. C. N. Y. vs. Newark; Progres-sive vs. Central Y.; Manhattan vs. Colum-bia; Brooklyn vs. N. Y. U.; Ocean Hill vs. Swedish. Swedish.

Round 6, March 11—Staten Island vs.

Swedish; Brooklyn vs. Ocean Hill; Manhattan vs. N. Y. U.; Progressive vs. Columbia; Newark vs. Central Y.; Marshall

Round 8, March 25—Brooklyn vs Staten

Island; Manhattan vs. Swedish; Progres, sive vs. Ocean Hill; Newark vs. N. Y. U.; Marshall vs. Columbia; C. C. N. Y. vs. Marshall Y.
Central Y.
Round 9, April 1—Central Y. vs. Staten
Island; Columbia vs. C. C. N. Y.; Marshall vs. N. Y. U.; Ocean Hill vs. Newark;
Progressive vs. Swedish; Brooklyn vs.

Round 10, April 8-Manhattan vs. Staten Island; Progressive vs. Brooklyn; Newark vs. Swedish; Marshall vs. Ocean Hill; C. ind 11, April 15 Columbia vs. Staten Island; N. Y. U. vs. Central Y.; Ocean Hill vs. C. C. N. Y.; Marshall vs. Swedish;

All matches shall be played in the rooms of the Home Club, unless otherwise agreed and the first mentioned Marshall in five exhibition matches,

Played	Won	Dwn Los
Chicago 23	21	1
Chicago 20	18	2
Chicago 17	17	0
Chicago 23	22	1
Milwaukee 20	18	2
State of the state		-
103	96	6

A chess column has been started in the Sunday edition of the Milwaukee Sentinel and edited by Ernest Reel.

department has also been started in the Sunday Times-Union edited by D. The Philadelphia tournament of the

Franklin Chess Club was won by E. S. Jackson Jr. (81/2) with B. F. Winkleman, second (8). Liverpool, England, and Manchester Central played a 13 board match. The

MANCHESTER LIVERPOOL CENTRAL R. W. Houghton 1 H. B. Lund....* D. Joseph..... J. Goldstone.... 1 H. Holmes.. C.Y.C. Dawbarn (P. F. Blake ... 0 C. W. Hopper .. 1 H. Kearne ... 1 Rev. H. Peach .. 0 Laserson... P. Duncan. Osborne.... 0 L. Davidson 1

Phillips....0

M. Holgate . 0 R. Books....1

WHITE

*To be adjudicated.

C. Dromgoole R. B. Thomas

A. R. B. Thomas 1 H. A. Munroe.. 0 R. G. Kinlay., 1

In an 80-board match Middlesex defeated Essex 58-22. The Rubinstein-Aljechin match at The Hague has been postponed until

April. South Africa reports the match at the Durban Chess Club as won by the Elsewhere-born, 21½—11½, from the Shaw, at left halfback, being par-Home-born team.

The following game was recently contested in the Hague tournament and was an odd contest although finely

	Alechin	Rubinste
1.	P-Q4 .	P-Q4
2.	Kt-KB3	P-K3
3.	P-B4	P-QR3
. 4.	P-B5	Kt-QB3
5.	B-B4	KKt-K2
6.	Kt-B3	Kt-Kt8
7.	B-K3	P-Kt3
8.	PxP	PxP
9.	P-KR4	B-Q3
10.	P-R5	KKt-K2
11.	P-R6	P-Kt3
12.	B-KKt5	Castles
13.		P-QKt4
14.	P-K3	B-Q2
15.		R-B
16.	P-R4 .	P-Kt5
17.		Q-Kt3
18.	Kt-B	R-B2
19.	Kt-Kt3	Kt-R4
20.	Kt-B5	Kt-B5
21.		PXB
22.	Kt-K5	BxKt (K4)
23.	BxKt	B-Q3
. 24.	BxR	BxB
25.	KtxB	RxKt
26.	P-R5	Q/B3 -
27.	Q-B3	RtQ4
28.	R-QB	Q-B2
29.	Q-K2	P-B6
30.	PxP	PxP
31.		RxRP
32.	Q-Q3	B-R6
- 33.	R-B2	B-Kt7
34.	K-K2	Q-B3
35.	P-B3	P-B4
36.		Q-Q3
	Q-B4	K-B2
38,	Q-B8	Q-R3 ch
39.	QxQ	RxQ
40.	P-K4	P-Kt4
41.	K-Q3	K-Kt3
42.	P-Q5	PxP ch
43.	PxP	PxP
44.	PxP	R-R5
45.	R-Q	KxP
46.	P4Q6	K-R4
47.	P-Q7	R-R
48.	K-K4	R-Q
40.	K-K1	n-Q

MISSOURI GAINS THIRD VICTORY

Defeats University of Nebraska in the Missouri Valley Bas-

Special to The Christian Science Mo from its Western News Office

LINCOLN, Nebraska—University of frequent.

Third Lanark continued a success-Missouri continued its race for a third successive Missouri Valley Conference Basketball championship by defeating University of Nebraska, 46 to 31. The Missouri quintet outplayed the

Scarlet and Cream in every depart. ment of the game, the floor work of the visitors being particularly prominent. Missouri started the game by scoring 12 points before the Nebraskans located the basket. The Scarlet and Cream then got busy and had reached 5 points within the Missouri total before the first half ended 21 to 16 in favor of the visitors. A Nebraska spurt was checked in the middle of the second half, and with Capt. G. H. Bond '22 and B. L. Browning '23 of Missouri exhibiting an excellent game piled up a comfortable margin, margin, vs. C. C. N. Y.
Round 7, March 18—C. C. N. Y. vs. Staten
Island; Marshall vs. Central Y.; Columbia
vs. Newark; Progressive vs. N. Y. U.;
Manhattan vs. Ocean Hill; Brooklyn vs.
goals from the floor included several was the star of his team. He played PARLIAMENT TO ACT goals from the floor included several spectacular tosses. The summary: MISSOURI Browning, Moore, rf. 1g, Kohl, Carmen Warren, c. c. Bunker Hays, Faurot, lg. rf. Smith Bond, rg. lf. Russel Score—University of Missouri 46, University M versity of Nebraska 31. Goals from Browning 7, Bond 5, Kright 4, Bunker 3, Hays for Missouri; Warren 6, Smith 6, Russel 3 for Nebraska. Goals from foul —Bond 6 for Missouri; Smith for Nebraska. Referee—E. C. Quigley,

MINNESOTA GETS LUEHRING

Special to The Christian Science Monito CHICAGO, Illinois-F. W. Luehring, who has announced his resignation as athletic director at University of Ne braska, Lincoln, Nebraska, conferred pairing is to be the Home Club. here Monday with officials of the University of Minnesota. He is to be four at Chicago and one at Milwaukee, athletic director at the Minneapolis institution. L. D. Coffman, president st of the Gopher university; F. B. Sny-1 der, president of the board of regents, and John Harrison of the alumni athetic committee, met him here. Director Luehring will have authority over varsity and intramural sports, and will select coaches for the various branches of athletics.

PATTEN IS ELECTED CAPTAIN

LEADERS HELD TO GOALLESS DRAWS

Both Glasgow Rangers and Celtic Fail to Win in Scottish Football League on December 24

By special correspondent of The Christian Science Monitor from its European News Office

EDINBURGH, Scotland - An unusual occurrence in the Scottish Association Football League, on Decem- a defeat, ber 24, was that Glasgow Rangers and Glasgow Celtic, then racing neck OTTAWA SENATORS and neck at the top of the standing, were both held to goalless draws, the former by the Hibernian side, of Edinburgh, and the Celts by Falkirk. The match between the Hibernians and the Rangers at Edinburgh was not remarkable for the high standard of Canadiens 4 skill displayed, but was rather contested on "Cup-tie" lines, vigor taking the place of finesse. The Rangers, as a team, were, perhaps, superior, but the Hibernians were full of vim. Forward, the Hibernians were not too well balanced, but, at halfback they ticularly good. He will have to be considered seriously when representative sides come to be chosen again. John Walker, the Hibernian left wing forward, had the best opportunity of scoring, but let it slip. Though there was too much spoiling done for the play to be of the highest class, the game was of a thoroughly enjoyable character.

hard, determined play, and for stertried a new halfback arrangement, William McStay operating in the center, with William Cringan at left half. It proved effective, while the defense of their fulbacks, Alexander McNair and Joseph Dodds, and their goal-keeper, Charles Shaw, was impregnable. Lack of thrustfulness and ability to finish off an attack was the Celtic's weakness. The men or Partick Thistle were winners over Queen's Park, but it was by the narrowest margin that they obtained their victory. The ling defense, which, as at Edinburgh, they obtained their victory. The amateurs seemed the better side in practically all departments. John Mc-Alpine, the tall Queen's Park forward, was one of the most prominent men engaged in the game.

Dundee deserved its success over Hamilton Academicals, and had yet to loss a match this season on its own pitch. Reith Rovers lost at Kirkcaldy, for the first time this season and it was Duncan Walker who enabled St. Mirren to capture the two league points. It was an excellent performance for the Paisley team. Raith Rovers led at the interval, as John Dawson, deputizing for T. H. O. Jennings at center forward, scored two goals, but later Walker scored thrice and won the game for his team. The game, taking it all round, would not have had a bad ending in a draw. The Motherwell representatives lost to their neighbors, the Airdrieonians on their own ground. The Airdrieonlans, to whom the points were doubtless most welcome, were the better side. As a team, they were more to-gether than Motherwell, for whom rumors regarding a star shot are very

ful run by outplaying the Heart of Midlothian men, who had an unsuccessful penalty kick given against them in the first minute of the game and a goal recorded by the opposition three minutes later. After this the Hearts never looked like recovering. Their forwards had hardly a shot among them, and the halfback line was weak compared with that of Third Lanark. Dumbarton lost to a better side in the Albion Rovers. The losers defended for most of the game, but made a great rally in the last five minutes and nearly snatched a draw. It was a plucky. effort. Lack of finish prevented Kilmarnock defeating Clydebank at Kilmarnock. Otherwise the former was easily the superior team and might have won with a good

ON SITE FOR STADIUM

PARIS, France (Monday)-"Now for Gaston Vidal upon assuming office to- Nebraska. The summary: day in the new Poincaré Cabinet as Under the Briand régime he was

will be pushed through Parliament sarly after its reconvening," he said. "The committee then will have no excuse if it does not begin work on the stadium immediately?"

Seil 3, Warren 3, Munger 2, Kohl, Carmen, Smith for Nebraska; Benze 2, Macey, Whitehill for Grinnell. Goals from foul Smith 5 for Nebraska; Benze 2, Macey, Whitehill for Grinnell. Referee—H. G. Hedges, Dartmouth College. Time—Two 20m. periods.

HAMILTON TIGERS WIN Special to The Christian Science Monitor from its Canadian News Office

HAMILTON, Ontario Showing the best form they have displayed this season the Hamilton Senior Ontario Hockey Association team defeated the Argonauts of Toronto here Saturday night by a score of 7 to I. The score 1-all, but after that nearly all the play was in the visitors' end of the rink.

TORONTO LOSES AT HOCKEY led to The Christian Science Mo from its Canadian News Office

ers, sustain their second defeat of the week here Friday night when Aura Lee won 4 to 2 in an Ontario Hockey Association senior game. The loser showed the effect of their hard 30 minutes overtime defeat by the Granites on Tuesday night; but it was not until within seven minutes of the end of the game that Meeking, by a brilliant individual effort, broke up the tie and the winners added to their margin less than two minutes later. Aura Lee now lead with three wins and no losses, while Granites are in second place with three victories and

ARE VICTORIOUS

NATIONAL HOCKEY LEAGUE Ottawa Won Lost
St. Patricks 7 2
St. Patricks 5 4
Canadians

Special to The Christian Science Monitor from its Canadian News Office TORONTO, Ontario - The Ottawa Senators, hockey champions of the National Hockey League race Saturday night when they defeated the St. two teams last week and the cham-the local team. The score in Saturday night's game was twice tied and with 10 minutes to go the visitors were leading 3 to 2. day night's game was twice tied and were leading 3 to 2.

One of the features of the game was Falkirk, was also conspicuous for the remarkable playing of Roach in goal for the St. Patricks. It is hardly likely that his performance has ever been equaled, particularly when there

MINNESOTA WINS AT BASKETBALL

Special to The Christian Science Monitor from its Western News Office MINNEAPOLIS, Minnesota The University of Minnesota basketball team added a second victory to its season's record here Saturday night by defeating University of Iowa, 24 to 16, on the university floor. The victory, unexpected as it was, in a large measure was due to the Gophers' superiority in short shots. The Maroon and Old Gold led at the half period by 14 to 13. Although the teams fought on fairly even ferms during the first period, the Gophers clearly outplayed their opponents from the

A. A. Kearney 24, captain of the Old Gold and Maroon, opened scoring with a free throw. Iowa followed with its last free throw of the game and from that time on the superior offensive strength of the Gophers was

evident. The summary: MINNESOTA Score—University of Minnesota 24, University of Iowa 16. Goals from floor— Hultkrans 3, Hanson 3, Kearrney 2, Doyle for Minnesota; Burgitt 2, Lohmann, for Minnesota; Burgitt 2, Lohmann,
Devine, Shimek for Iowa Goals from
fouls—Kearrney 6 for Minnesota; Shimek
6 for Iowa. Referee—Kearns, Illinois.
Time—Two 20m. periods.

NEBRASKA SECURES ITS THIRD VICTORY

ecial to The Christian Science Monit from its Western News Office LINCOLN, Nebraska-University of Nebraska basketball team won its third Missouri Valley Conference victory Saturday night by defeating the Grinnell College team, 27 to 17. The game was slow and a ragged exhibi-

tion on the part of both teams. After the first minute of play the Scarlet and Cream took the lead and held it throughout the game, although Grinnell kept close to the Nebrasks total until the middle of the second period. F. E. Benz '23 scored 13 of Grinnell's points. Capt. W. N. Macey 22, however, featured the Grinnell PARIS, France (Monday)—"Now for play. R. C. Russell '23 and A. D. the Olympic games of 1924," said Kohl '23 played the best game for NEBRASKA GRINNELL!

Warren, Carman, c...,c. Benze, Johnston

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> Harcourt, Brace & Co 1 W. 47th St., N. Y.

SCORING LOW IN SCOTTISH LEAGUE

Only 24 Goals Are Recorded by the 22 Association Clubs in Action on December 24.

By special correspondent of The Christian Science Monitor from its European News Office

EDINBURGH, Scotland - Scoring was exceptionally low in the Scottish Association Football League on December 24. Only 24 goals were recorded by the 22 clubs engaged, this being 20 fewer than on the previous Saturday. The leading scorer of the day was the leading scorer of the season, Duncan Walker of St. Mirren, who found the net three times, against Raith Rovers. He had thus an aggregate of 28 goals and held a lead of 4 over Hugh Ferguson, Motherwell. The latter put one goal to his credit on the date under consideration. Not many of the leading men were successful, but George French, Greenock Morton, raised his total by one, and so did world, stepped into a good lead in the John Blair, Partick Thistle, who scored the one goal of the match that gave his side its victory over Queen's Patricks of this city by 5 goals to 2. Park. That one goal enabled him to This was the second meeting of the enter the circle of men with double figure aggregates. The list:

Andrew Cunningham, Glasgow Rangers T. B. McInally, Celtic William Reid, Albion Revers. John Blair, Partick Thistle Thomas Cairns, Glasgow Rangers.... Donald Slade, Ayr United. Allan Brown, Clyde... William Bird, Dundee

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THEATRICAL NEWS OF THE WORLD

MATHESON LANG

cially for The Christian Science Monitor Down the stairs to the star dressing room of the New Theater, London, went a representative of The Christian Science Monitor, on the way to a talk with Matheson Lang. The caller had often visited that room, and the first ht was, "How changed it is!" and glance showed that the room was emptier than before. All the fripries and unnecessary furniture had en taken away, and only a few simole things and a group of friendly remained, to reveal the imple, kindly, artistic tastes of the actor who now used the room, The New Theater suits you, Mr.

Lang, does it not?" "Yes. It is the right size. Not too big and yet big enough. The stage is d and so are the acoustic proper ties, so that one can get effective work without having to strain for it. do not believe in those big houses that are only fit for spectacle. To my mind the material side of production hould always be subordinated to the neaning of the play itself. Scenes and costumes, however beautiful, should be allowed to overshadow the and acting. Too big a theater ends by swamping the actor and his

art, leaving him at the mercy of the scenic artist and designer. If he is obliged to raise his voice unduly and exaggerate his gesture he cannot be natural. Here, at the New Theater, however, we have a house of the ideal ize for the right blending of artistic production with natural and sponta-neous acting."

How did you come to choose your esent play? Giovacchino Forzano is not well known in England, is he?" He is still quite a young man, but itation in Italy is rapidly ing. as of course you know, and very play for you over in Italy.' on purpose to see that play with a view to turning it into an

"But surely the parts are entirely different! How could he know that actor playing the sinister Chinese could transform himself into the

ous that I should play Christopher

romantic and pitiful Christopher?"

"That is just the point which struck
me," said Matheson Lang, "I think
it is indicative of the difference bepoint of view of acting. Here in England we fell for a long time into he bad habit of choosing our cast by is a success in one kind of part, he part he must know something of his art, and so will probably be good de Pourceaugnac."

"Then you think that the Italians ten about Molière, and poems about molière were recited from every stage."

"I would not say that. What I really think is that, for so many years be-fore the war, we limited ourselves too ch to comedies of English society, drawing-room comedies as you may ciety people behave. The atmosof purpose, serious, thoughtful plays since stuck to what is called the legit-like 'The Skin Game' and 'A Bill of imate stage. ent' that are appealing to

te are always to be relied on, n the long run. There is no doubt, hough, that the shifting of social values has greatly enlarged the scope the theater. Money is now no neger in the hands of the favored esses to the exclusion of others. All orts and conditions of men come to ur modern theater and it is to this hat the call for dramas of thought, humanity and truth is due. As plays of this type become more and more seneral the whole average of acting

"Italians are born actors, are they truly worthy.

"All real actors are both born and made, no matter what their nationality. I am a firm believer in training All producers must be, for they know by experience how much they themselves can teach when producing. The man who will not learn is the man who never gets any further.

MOLIERE COMEDIES REVIVED IN PARIS

By special correspondent of The Christian

PARIS, France-In the Molière celebrations which have been taking make-up and carefully disarranged place three hundred years after his birth, Paris has played, a prominent part. The provinces have joined in Mountain Man." the fêtes but for obvious reasons it is the capital which has shown most last night," he continued, "and everyone was so enthusiastic that it seemed enthusiasm. At Paris are the principal theaters, beginning with the end. We don't see any hope of get-Comédie Française. But there is a ting such a theater this season or special reason why Paris has more even next, but surely by the year after than the rest of France honored the memory of the greatest French dramatist. It is that Molière was a Parisian

Much has been made of this fact. Molière, it is true, spent a great deal grown so matter of fact.
of time in other parts of France and "An actor needs now to his troop of strolling players went cially among connoisseurs. The of Molière, and it is Paris that has me to hear of Christopher Sly fittingly celebrated his genius—in perfecting his art. If he is in a pro-A friend of Lady Wynd- not one or two, but in every theater duction that has a phenomenally long great Schauspielhaus at Berlin, Emil nam said to me one day: 'I have seen that there were special performances of the masterpieces of the writer who, She gave me a copy of the play to more than any other, is representative read and I was delighted with it. I of the true French qualities of clearher if she thought the author ness and good sense and laughter you play a rôle the more difficult it at München under the lead of Dr ould allow me to do an English which mocks good-naturedly, the follies of it and, to my surprise, she of the world. If sometimes the France 'He asked me to propose it of today seems not to have such a As I did not know the author penetrating vision of things; if the and imagined that he had never seen France of today is apt to get excited. me, I was astonished at this, and still at bottom the French remain laughing more so when I heard that he had come over to London with Puccini, by the politicians. This is proved by the fact that never was Molière esteemed so highly as now. The official theaters—the Comédie Française, opera. It was my performance of the Odeon, the Opéra, and the Opéra Mr. Wu that now made Forzano desirsome of the most notable performances were not official, but were given even in the music halls and in the café

concerts. It would be impossible to record fully in restricted space the Paris festivities and one can only remark in general fashion that not the smallest place of amusement neglected to tween the English and the Italian 26 separate pieces of Molière were At the classic theaters no fewer than presented during the month of January and some of them were given over and over again. They were not types, and so we think that if a man only chosen from his best known cannot possibly play anything else.
In Italy, however, they even take it for granted that if a man is good in from the rarely acted ballet comedies from the rarely acted ballet comedies works such as "Les Précieuses Ridisuch as "Les Facheux," and "Monsieur de Pourceaugnac." "Le Bourgeois in other types of character, within Gentilhomme" was a prime favorite on, that he happens to play. I and that rollicking farce, "Les Fourdo not think I have ever felt more beries de Scarpin," was taken up with proud than I did when I heard that gusto. "Don Juan," "L'Etourdi," and Forzano had judged, from my Mr. Wu, those spirited satires, "Le Médecin that I could also play Christopher Malgré Lui" and "Le Malade Imaginated by the part that I was so fascinated by the part that I went off alone dissimilar." addition there were little plays writ-

There has lately been a tendency to recruit comedians from the music halls and it is particularly to be noted that the French stage has no superstitious regard for Molière. It does not seek to play him solemnly. On the say, which gave no real scope for acting. All that was needed was for the actors and actresses to know how to wear their clothes and how to behave were parts given to some of the so there was that of society at home. called "comic men" of the cafe-con-dapply the war has changed all that, cert. A case in point is that of Polin, broadening our point of view and bringing us face to face with bigger events and wider issues. We no longer strive to hide ourselves behind a mask of chilly reserve. We have become natural, expansive, openly sympathetic. Indeed, it is not too much to the the change brought shout by who some years ago first had the idea may that the change brought about by the theater and the music hall, and the war has been the salvation of the some of the men of the music hall that inglish stage. It is plays with depth he employed in Molière rôles have

Sarah Bernhardt appeared in "We are too apt to underrate the English public. Its intelligence and performance for the Municipal Council at the huge Chatelet; Mr. Copeau them. Some performances we play in at the Vieux-Colombier gave a long a much lighter comedy vein than series of Molière plays. But it is un- others. Sometimes, when they take necessary to extend the list. There were invitations sent to representatives of many foreign countries for these performances and there were needed by a sensitive actor to rise receptions held at the Sorbonne and above the depressing mood of the at the Elysée. Jean-Baptiste Poquelin, known as Molière, is held to have is in answer to their reactions. And in the third act there is nothing formal been born on January 15, 1622, at 96 Rue when an audience plays its part well at all. On the other hand, Miss Marson of his father who was an up-task, a great pleasure."

Sioux CITY, IA., Jan. 19
OMAHA. NEB., Brandels, Jan. 20-21
CHICAGO, ILL., Great Northern Theatr holsterer in the Rue du Pont-Neuf.

nducted to this monument.

compare favorably with Italian ones?" | the man of letters and to the illiterate "Oh, yes. I even go further than man, to the young and to the old. that. I think that each country owes His genius was universal, though his its first duty to its own authors. I genius was typically French. France would prefer to put on a play by an has known how to honor him and the English author whenever possible. rest of the world knows how to ad-But, for all that, the dramatic art of mire him and to recognize that France Italy is of such a high order that all is proudest of those things of the who love the theater must warm to it." intellect and of the spirit that are

SIDNEY BLACKMER TALKS OF HIS WORK

Special to The Christian Science Monitor from its Eastern News Office

managed by actors has seized all our we look on it as the solution of all end of February at Amsterdam. the troubles in the theater," Sidney Blackmer remarked to a representative of The Christian Science Monitor his hair in preparation for his per-

"A lot of us were talking about it as though the discussion would never some definite steps will have been taken toward launching such a

glamour will be brought back to the Europe. theater. That is what it needs. We've

"An actor needs now to be business man and strategist almost as much everywhere. But when all is said and as actor. He has to be constantly kine and others. No less than 50 condone it is Paris which claims the glory alert watching for new openings instead of being free to work toward run even, his problems are not simple by any means. He must be looking about for an equally good rôle to follow with. And of course, the longer is to bring freshness and spontaneity Franz Rapp, director of the Clara to its playing. But the real strategist Ziegler Museum, which also promised -the real dramatic salesman-is the actor who appears to advantage in numerous productions. Every time he under the direction of the architect gets an engagement, he should start Merz. Dr. Max Eisler is working in reading plays and looking about for

"I do this and I have opened in in another just the Saturday right cooperating. Sweden, Italy and Swit-before, oftener than anyone else on zerland will also take part. before, oftener than anyone else Broadway just now I guess. 'Not So Long Ago' had the only really long run in which I've played. And it hasn't been chance or the manager's deep interest in me that's kept me so, busy. Why no," he drawled in the good-natured, deep tone that makes his voice always agreeable, "it was just because I was on the job."

Mr. Blackmer smiled as he made this unusual admission of a keen business instinct. And if anyone presents

the wonderful possibilities of the rôle. down to the Virginia mountains and studied the people. While I was there I wrote to Miss Kummer something of my impressions and she was interested enough to put one line in the play that something I had said suggested. You know where 'The Mountain Man' speaks of the mountains being like great waves that have stopped? That was the way they seemed to me. But I came back from there I didn't get the part, In fact, I was rehearsing in something else when Iwas sent for this time-but I was pre-

pared, you see.

"Getting to know the people down there in the mountains helped me with this part. That is the only way to make up for a rôle," he added, "from

And later in speaking of playing the rôle differently for different audiences. he observed, "Some actors say they don't pay any attention to the audience—that they play their parts as though the audience weren't there at all, but that doesn't seem effective to Its too mechanical. It seems alnoment when I speak my first line and the way I play is entirely guided by everything more seriously, the play becomes more serious. But it is at such a time that technique is most needed by a sensitive actor to rise audience. Our treatment—our method

STAGE EXHIBITION AT AMSTERDAM

By The Christian Science Monitor special theater correspondent

AMSTERDAM, Holland-The houscal companies in this country. Hol- nonchalance, his irresponsibility, his land, moreover, has no theater which wholly satisfies the requirements of tricks. modern times. It is thus highly grati-NEW YORK, New York-The idea to lend his assistance for the organizaof a repertory theater owned and tion of an exhibition on theater-building, scene-building, scenery, costumes, imaginations to such an extent that etc., to be held from January 14 to the Mr. Craig and Adolphe Appia have

been among the first to urge the necessity of a revision of ideas now that realism threatens to take life out of one evening recently, as he donned his dramatic art. Both will be represented at the exhibition by important contributions. The committee, to which Messrs. Wydeveld, Lensvelt, formance in the title rôle of "The Molkenboer, many Dutch architects and the artist, Nelly Bodenheim, belong have appointed representatives in a great many European countries. Exhibits from England where Mr. Norman Wilkinson has taken the lead are daily expected. America will be well represented by the work of Sam Hume: Norman bel Geddes, de Weerth, Lee Simonson, Joseph Urban, and Herman Rosse. Sheldon Cheney, chief editor of the Theater Arts Magazine, has "Perhaps then an atmosphere of brought the American exhibits to

France is sending work by Lugné Poe, Copeau, Gémier, Baty and by Russians living at Paris-Larinov Mme. Gontsherova, Léon Bakst, Souditributions are expected from Germany -Professor Pankok, Ernst Stern, Hans Poelzig, the architect of the Pirchan and others-whilst Prof. Oskar Fischel has been appointed representative for northern Germany. A separate committee has been formed many contributions.

At Stuttgart a collection is formed under the direction of the architect Austria, from where also representative works are expected by Roller, Strnad, Hoffmann and many others production on Monday after closing whilst the Wiener Werkstätte is also

'PRUNELLA" SEEN AGAIN IN LONDON

By The Christian Science Monitor special theater correspondent

"Prunella," a fantasy in three acts by Granville Barker and Laurence Housman, at the Everyman Theater, Hampstead, London. The cast: The Gardener's Boy Perceval Clark ness instinct. And if anyone presents an unbusinesslike exterior it is he. He is thoughtful, he is poetic, he is steeped in the glamour he feels is missing in the modern theater.

"The way I got the part of "The Mountain Man" is interesting," he remarked in the cours: of telling of his Pierrot Milton Rosmer experiences in stock, in Shakespearean Scaramel Brember Wills experiences in stock, in Snakespeareau
repertoire, and in various Broadway
productions. "While I was playing in
productions." While I was playing in
Tawdry Henzie Raeburn
Tawdry Henzie Raeburn

LONDON, England-With his every scenic artists of the day. His setting effervescence, has a tang all its own. of "Prunella," considered uncondition- It is a naturalistic, disarming, gently peculiarly suitable to the small of aristocrats. The rather fatuous shapes of painted wood which do not ike gilding the lily.

Further, the limitations of the made untidy with brown, fallen leaves, which being, if not the real thing, at any rate a colorable imitation, the result is a compromise between realism and a conventionalism. It would most like a wave without a shore. I be more consistent simply to change feel the mood of my audience from the what is frankly a green carpet for a frank brown one; but then Prunella's sweeping would be even less effectual than it actually is.

This confusion of technique has its counterpart in the acting. Miss Ann Trevor as Prunella is delightfully natural, and it is difficult to see how the part could be played otherwise. Natural, too, in their formality are the Natural, too, in their formality are the three severe aunts, while in the dignified pathos of Miss Jean Cadell whole everage of acting in the Rue du Pont-Neuf.

He was baptized at the Eglise Saintlotor. We were lacking in good and

Rective parts before. We had no
hance of learning the technique of the schools were taken. The
hance of learning the technique of the schools were taken, the
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hance of learning the technique of the schools, were
holsterer in the Rue du Pont-Neuf.

Although the majority of the Irish
Players have recently left the Abbey
Theater, Dublin, for America, where
her art. But now acting is coming
the learning the technique of the schools, were
holsterer in the Rue du Pont-Neuf.

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Players have recently left the Abbey
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Although the majority of the Irish
Players have recently left the Abbey
Theater, Dublin, for America, where
her art. But now acting is coming
the schools were taken. The playing in "The Whiteheaded
Boy," a sufficiently large contingent of
the original band is left behind to conthe original band is left behind to con--with the staccato precision of a Boy," a sufficiently large contingent of the original band is left behind to continue producing Irish dramas in Lonwhite house and the little green gar-"You think that English dramatisis"

"Conducted to this monument.

What are your plans?"

"What are your plans?"

"What are your plans?"

What is really remarkable is the popular enthusiasm that was manifested on this occasion. The newspapers have been full of articles conserved above all of Molière is that his works appeal equally to minute producing Irish dramas in London and elsewhere. This nucleus is headed by Miss Sara Allgood. She is now directing a series of performances of Synge's "Shadow of the Glen," and studies. Everywhere the greatest interest has been shown. For what is to be observed above all of Molière is that his works appeal equally to will become director and producer.

The original band is left behind to continue producing Irish dramas in London and elsewhere. This nucleus is headed by Miss Sara Allgood. She is now directing a series of performances of Synge's "Shadow of the Glen," and Boyle's "The Building Society" at the Everyman Theater, Hampstead. When interest has been shown. For what is reorganized shortly, Miss Allgood in Christina Rossetti's "Goblin Market."

"You think that English dramatisis"

Pierrot solve the question. comme la lune," he certainly is, but he is hardly "mystérieux comme le -to apply as a touchstone the phrase which Baudelaire coined to describe the most famous of all Pierrots, Deburau. And his pallor, if it matches the moon's, is rather farinaceous than lunar. He displays, it is ing problem is keenly felt by theatri- true, Pierrot's proper qualities, his

melancholy. But one is not quite

convinced that they are not stage

One is inclined to ascribe this lack fying that a man of the authority of of conviction to Mr. Rosmer's playing Gordon Craig has been found willing of the part rather than to the part to lend his assistance for the organization of the part rather than to the part itself, because one seems to remember that Mr. Granville Barker, when he fantastic, elusive, lunar; and since

Mr. Barker had a hand in writing the play, he must have known how it should be acted. Certainly Mr. Brember Wills' interpretation of Scaramel is a misreading. For Scaramel, if sinister and cynical, has at any rate a superficial joviality, and Mr. Wills, fine actor as he has so often proved melodrama.

If, therefore, going to Hampstead with pleasant memories of "Prunella" as played in Sloane Square, one was a little disappointed, it was because to apply it. To every performance one unfair. Most, though not all, memwho control it, have not read their play with the understanding they usually display. Not that the play itself is flawless. The second act is amateur performances. so elaborately prepared for in the first the third is rather confused and a of Athens, before the court of the Duke little tedious.

Yet, when all is said, "Prunella" is a thing of charm, full of exquisite moments of poetry and humor; and if the acting in the present well-merited revival does not always hang together or explain itself there is much in it worthy of praise. Mr. Rosmer's rendering of Pierrot may not be the best but it is none the less a possible rendering and, accepted as such, it is an admirable and finished performance. Miss Trevor's Prunella, once more, is delightful, whether she is singing the song of innocence or the song of experience. And a special mention is due to Mr. Perceval Clark as the shock-headed garden boy-later pro-moted, as he is never tired of reminding people, to be first gardener-with his haunting little song to scare the birds from the garden.

"THE CASSILIS ENGAGEMENT" "The Cassilis Engagement," comedy by St. John Hankin, presented for the first time in Boston, Massachusetts, by the

Henry Jewett Players at the Copley The-Mrs. Herries May Ediss the natural theater in which they per formed. That, the picture was charming one, and the little play Lady Mabel Venning. .Katherine Standing

upon the plays of St. John Hankin, of the theater; yet the fact is that, it is to be expected that the manage- since its formation, only two mem ment will continue with this author, bers of the company have left it for there is every reason to believe the professional stage. that he will prove a good second to Shaw as a means of keeping the Eng-Clare Kummer's one-act plays she read the play to me and I was struck by the play to me and I was struck by the wonderful nossibilities of the rôle.

Tawdry Henzie Raeburn erywhere open. It has so been proved in Birmingham, England. The Castle of the role. ally, is charming, yet it is open to satirical humor that will bear thinking criticism. Following his own taste, about as well as laughing over. "The which is the taste of the hour, Cassilis Engagement" is an amusing he has made it formal and con-ventional; and this treatment is averted misalliance in a British family stage of the Everyman Theater, but likable, Geoffrey Cassilis is saved and, at first sight, to the play itself.

But only at first sight. The scene Ethel Borridge, a cockney, but slightly of "Prunella" is a Dutch garden, so veneered with culture by a year in that realistically presented, as it was, boarding school. The mother invites years ago, at the Court Theater, it Ethel and her mother to the country would still be a formal scene; and to for a visit, and the girl cannot endure formalize the formal, to represent the decorous outdoor pastimes of the trees and hedges of clipped yews by place. Finally she breaks off the enshapes of painted wood which do not gagement, much to the comic despair pretend to be anything else, is rather of her mother, and the prospects are that the son will marry as well as Further, the limitations of the method are clearly seen in the third cleveland gave a strong performance of Ethel, and E. E. Clive, appearing in only one of the four acts, lifted the effect of the entertainment perceptibly by means of his skillful comdy work. Percy Foster in a convenional rector's ro'e gave something better than a conventional perform ance. The second week began last evening at the Copley.

AMUSEMENTS -William Morris Announces-

AMÉRICAN TOUR

MINNEAPOLIS, MINN., Jan. 30 ST. PAUL, MINN., Jan. 31 MADISON, WIS., Feb. 1



Los Angeles, Auditorium—Jan. 9 to 21 San Francisco, Century Theatre— Jan. 22 to Feb. 4 Presenting a repertoire of standard and mod-operas with artists of international reputational complete scenic equipments from the MANHATTAN OPERA HOUSE NEW YORK CITY.

STANDARDS OF CRITICISM

Specially for The Christian Science Monitor

Now one reason for this. desirable Stratford-on-Avon. state of affairs, somewhat curious at This brings us to a wholly different state of affairs, somewhat curious at first sight, is that to every performance women of varying social grades, who we all bring a different standard of have definitely chosen the stage for himself, turns him into a figure of criticism. In theory, perhaps, there is their life's work, and already play highest, that of perfect achievement: the amateur standard of criticism is which it naturally calls—the lowest those at Birmingham or the Old Vic, being that asked for by unpretentious

(which is altogether admirable) that sented by the hard-handed artisans of Theseus, in "A Midsummer Night's Dream." It is the apotheosis of hownot-to-do-it, an interludé intensely amusing to modern audiences, because Shakespeare has so cunningly contrived therein to minister, to cleves comedians, occasion for much ingenious absurdity. But there is more in it than that. This play within a play beguiles also the lords and ladies of the court, critically disarmed, to some extent by the Duke's kindly dictum that "never anything can come amiss when simpleness and duty tender it." Into that phrase most o us. probably, like the courtiers, read a little kindly contempt; but there is no need to do so. The words, taker literally, are true; and they hold the secret of our legitimate pleasure in NOW_TIMES SQUARE amateur performance. So it was with the entertainment

recently given by the Bath Citizen Players in Hyde Park. Every one thoroughly enjoyed seeing these grown-ups and/children together expressing themselves in simple drams and simple dance, beneath the oaks that overhang the grassy slopes of the natural theater in which they percharming one, and the little play of "The Happy Heart" deservedly suc-BOSTON, Massachusetts—Now that that its promoters were unwisely the Copley Theater has made a start tempting young people toward the life

Again, take amateurs in rather more

THEATRICAL

BOSTON

WILBUR Seats Also at Little Bidg. at Box Office Prices PHONE BEACH 4820 MAT. TO M'W 2:10 McINTYRE and HEATH RED PEPPER COMPANY OF 75

SHUBERT Seats Also at Little Bidg. At Box Office Prices PHONE BEACH 4520 EVES. at 8 \$1.50 MAT. TOM'W at 2 THE SMART RENE Eves. 50c to \$2.50 Wed. Mat. \$1.50

PLYMOUTH Seats Also at Little Bldg at Box Office Prices TEL, BEACH 4520 Eves. \$:10 Mats. Thurs. & Sat. at 2:10 "'DOG LOVE' has a laugh in every line-oredit for that happy quality of the comedy goes to Mr. Hodge as author and Mr. Hodge as actor."-TRANSCRIPT. HODGE

WILLIAM
EVES. \$2

THURS \$1

MAT. \$1.50

MAJESTIC Seats Also at Little Bldg at Box Office Prices MAT. DAILY at 2:00 SHUBERT VAUDEVILLE Belle Story, Carl McCullough, Boganny Troupe, Marie Stoddard, Wm. Herlick & Sarampa Sisters, Maria Lo & Co., Gen. Fisano. Shubert Weekly News. A "Tad" Comedy.

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TREMONT DAILY Except Sundays "Peace, oh Peace, with One Another"

D. W. GRIFFITH'S ORPHANS OF STORM LILLIAN GISH DOROTHY GISH Ten Thousand Others

pretentious work, such as a recent performance of Shakespeare's "Anthony and Cleopatra" by undergraduates of Oxford University, reenforced by Miss Kathleen Nesbitt. At once our standard of criticism is set higher. From the universities come a large Frequently the critic at the con- proportion of our future governing clusion of a performance asks himself, and administrative chiefs; and though "Why did this show please me so?" we shall not expect from young men at Sometimes he is at a loss for an actor's technique, we shall look for a answer. The play, at best, was but higher degree of intellectuality in the moderate, the acting no more than acting, a greater polish, and rather sufficient, and yet actors and specta- more perfect elocution than are to be tors alike went away pleased and expected in the case of humbler happy, and the critic also was well critic, of course, will apply a still satisfied. He felt that, though neither higher standard, and will necessarily played it, made of it a figure truly author nor player had set out to do compare her work with that of her anything very great, there was accord Dorothy Green, who, a few weeks later, between their intention and their per- was also playing Cleopatra, in the formance. All had given of their best. same play, at the Memorial Theater,

only one standard of criticism-the always to paying audiences. At once but only in rare instances do we need criterion would nevertheless be quite the Everyman Company, or those must learn to bring the standard for bers of repertory companies, such as though capable of giving extremely effective performances, are technically immature. Their patrons do not pay A classic instance is the play pre- 12s. 6d. for a stall, but a price that various from about 5s. to 8s., or 10s. Yet here are coming leaders of the profession. It is from among these, one by one, that the West-End companies are recruited. and it is at the West-End, of course, that the highest standards of criticism are, upon occasion, demanded. When a recognized leader of the profession produces a play, at his own theater we bring to its consideration all the fittle store of theatrical knowledge and tradition that we possess, and thus, by what we know of the past. endeavor to appraise the work of the present.

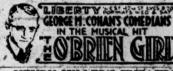
THEATRICAL

NEW YCRK.

EVES. 8:20. MATS. Thurs. (Pop.) and Sat ALLAN POLLOCK A Bill of Divorcement

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Pop. Mat. Tomorrow LOWER FLOOR \$2 BATURDAY MATINEE. BEST SEATS \$2.50.



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"Best musical show ever made in America."

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Globe Theatre B'way 4.46 St. Evs. 8.15 "A BULLY GOOD SHOW," says Pres. Harding CHARLES DILLINGHAM Presents

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BOOTH West 45th St. Eves. 8:30, Mats. Wed. & Sat. 2:30 LAST 3 WEEKS ARLISS in Goddess A PLAY OF ADVENTURE

CENTURY THEATRE 62ND ST. AND
CENT. PARK WEST.
EVES. *:30. MATS. WED. and SAT. The MESSES. SHUBERT Offer A BRILLIANT PRESENTATION OF

The Chocolate Soldier WITH DONALD BRIAN-TESSA KOSTA AMBASSADOR 49th St., W. of B'way,

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THE GREAT MUSICAL HIT NORA BAYES Thea., 44th W. of B'way, Evs. 8:30 JUST MARRIED

The Laughing Hit WITH VIVIAN MARTIN'S LYNNE OVERMAN

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Geo. COHAN'S GRAND Mat. Sam. H. Harris Presents & Sat. Romantic Comedy of Gay Deeds Little Old New York

GENEVIEVE TOBIN "MISS TOBIN HAS GREAT AND UNUNUAL CHARM." CORT THEATRE WED, 4 SAT.

Francine Larrimore RACHEL "Nice People"

THE HOME FORUM

Letter-Writers of Cranford

f every sentence of news came a racy. But from some mundane failcommission which I was to execute for 'Miss Pole and Miss Matty wrote to her. Miss Matida Jenkyns (who did me by the same post. Such a piece not mind being called Miss Matty, when Miss Jenkyns was not by) wrote was not to be lost on the Cranford the above, she had been talking over the subject with Deborah, and was quite convinced that, &c.—(here probly followed a recantation of every opinion she had given in the letter).
Then came Miss Jenkyns Deborah;
as she liked Miss Matty to call her,
her father having once said that the
Hebrew name ought to be so proed. I secretly think she too Hebrew prophetess for a model in character; and indeed, she was not un-like the stern prophetess in some ways, making allowance, of course, for modern customs and difference in modern customs and difference in dress. Miss Jenkyns wore a cravat, and a little bonnet like a jockey cap; and altogether she would have despised the modern idea of women being equal to men. Equal, indeed the knew they were superior. But to return to her letters. Everything in them was stately and grand like herself. I have been looking them over their Miss Jenkyns, how I honored her!), and I will give an extract, more especially because it relates to our friend Captain Brown:—

Captain Brown:—
The Honorable Mrs. Jamieson has fust quitted me; and in the gl conversation, she community me the intelligence that she esterday received a call from tweerend brisband's quondam. Lord Mauleverer. You will saily conjecture what brought risking within precincts of our town. It was to see Captain with whom, it appears, his in was acquainted in the ed wars."

I was anxious, I also accrtain in what manner a Brown, with his limited estimant, could receive so distind a gnest; and I discovered that

and good by

CHRISTIAN SCIENCE

MONITOR

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preparation whatever to give a suita-ble reception to so distinguished a "I had several correspondents, who kept me au fait as to the proceedings with "the feast of reason and the flow of the dear little town," writes Mrs. of soul"; and to us who are acquainted Gaskell in "Cranford." "There was with Captain Brown's sad want of Captain Brown's Sad want o Miss Pole, who was becoming as much relish for "the pure wells of English absorbed in crochet as she had once undefiled," it may be matter for conen in knitting, and the burden of gratulation that he has had the opporwhose letter was something like, 'But tunity of improving his taste by don't you forget the white worsted at holding converse with an elegant and Flint's' of the old song; for at the end refined member of the British aristoc-

when Miss Jenkyns was not by wrote mice, kind, rambling letters, now and letter-writers; they made the most of it. Miss Matty humbly apologized for own; but suddenly pulling herself up, as Deborah thought differently, and she knows, or else putting in a post-acript to the effect that, since writing ford; but in spite of a little bad spell-

some guest, And, behold, for repayment, September comes in with the wind of

the West And the Spring in her raiment! The ways of the frost have been filled of the flowers.

While the forest discovers Wild wings, with the halo of hyaline hours. . .

She glides, and she graces the heat, With her blossomy traces

She lightens and lingers In spots where the harp of the evening glows. Attuned by her fingers.

-Henry Kendall.

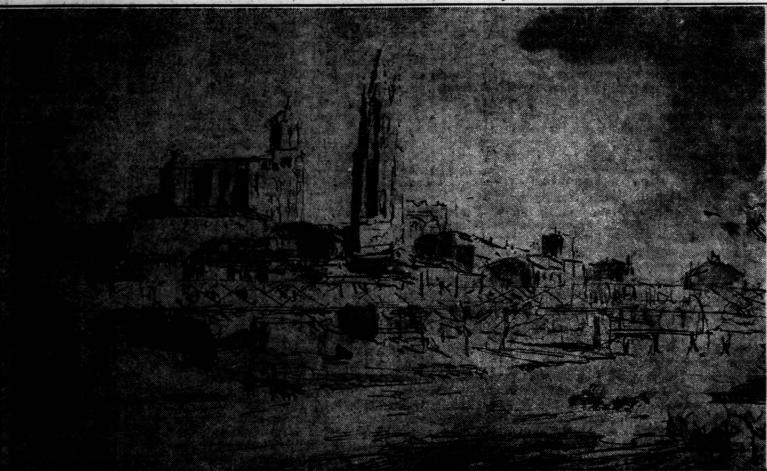
Grey Winter bath gone, like a weari- of a customer. Evidently selling books was meat and drink to him.

"Madam," he said, ". . . Miss McGill and I have got some real books here to which I invite your attention. Winter will be here soon, and you will need something more cheerful to beguile your evenings. Very possibly you have growing children who would profit by a good book or two. A book of fairy tales for the little girl I see September, the maid with the swift, on the porch? Or stories of inventors for that boy . . . ? Or a book about road making for your husband? Surely The valleys of coolness, the slopes of there is something here you need? Miss McGill probably knows your tastes."

That little red-bearded man was Sweet month, with a mouth that is surely a born salesman. How he show this travelling theavter of yours made of a rose. Surely a born salesman. How he show this travelling theavter of yours guessed that Mr. Mason was the road gives! And you, Professor, any time commissioner in our township, good- you're here about roadmending season, ness only knows. Perhaps it was just stop in an' tell me some more good ada lucky shot. By this time most of the vice. Well, I must get back to the field." family had gathered around the van, Bock fell in under the van, and we and I saw Mr. Mason coming from the creaked off down the lane. . .

Miss Jessie purchased a leg of lamb; September in Australia came closer. I was tickled to see how plece I learned called the 'Wreck of but, besides this, I can hear of no September in Australia the little man perked up at the sight the Asperus.'"

astride his hobby: he had started to tell the children about Robin Hood, but I had the sense to give him a wink We had to be getting along or surely Andrew might be on us. So while Mifflin was putting Pegasus into the shafts again I picked out seven-or eight books that I thought would fit the needs of the Masons. Mr. Mason insisted that "Happiness and Hayseed' be included among them, and gave me a crisp five-dollar bill, refusing any change. "No, no," he said. "I've had more fun than I get at a grange meet-ing. Come round again, Miss McGill; I'm going to tell Andrew what a good



Photographed for The Christian Science Monfter by permission of the artist

The Rush of These

Great Cities

and Brooklyn, on a few weeks' vaca-

tion. The splendor, picturesqueness,

grandeur and elegance of design, with

the masses of gay colour, the prepon-

humanity-in these ingenu-

geniuses), and all this mighty, many-

We Bring Violets

Violets in clumps from hills,

violets like red ash

We bring deep-purple

We bring the hyacinth-violets.

sweet, bare, chill to the touch-

of your own white surf.

and violets whiter than the in-rush

Each Must Wait

Peach blossoms in the second month

Chrysanthemums in the ninth are out;

Each must wait till its turn comes

-Chinese Proverbs.

"A Town in Spain," by James McBey

ing, Miss Matty's account gave me the best idea of the commotion occasioned by his lordship's visit, after it had

If You Have Seen It

Lucas, "Fujiyama has to be sought for and climbed for, the walls of rock that form the valley being so high and enclosing. But the result is worth every effort Immediately above. worth every effort. Immediately above as dawn passes into sunset over the the hotel is a hill from whose summit the upper part of the enchanted so full of obvious refreshment is of the enchanted so full of obvious refreshment is mountain can be seen, and I ascended tortuously to this point within an hour of my arrival. The next day I people who speak a tongue no man a trifle embarrassing. walked to Lake Hakone (where the can learn, and who, in spite of Roman, Emperor has a summer palace), some Moorish, and Gothic conquest, have eight miles away, in the hope of get—maintained their language, their mansurface; but a veil of mist enshrouded some extent their physical character-all. And then twice I went to the edge istics also, even till today. It is not of the watershed at the head of the here you will find the true Spain, but valley; once struggling through the in the Castiles in Leon and in Andasnow to the Otome Pass, on an im- lugia. memorial and nearly perpendicular Coming from the north by train at bridle path, and once by the modern fifteen miles an hour, you enter old road to the tunnel which, with char- Castile at sunset, at a little city called

masts, and the air was biting. But tion and the glory. As I watched the one emerged suddenly upon a prospect sunset burning the tawny plains. I the wonder of which probably cannot remembered that the most beautiful made up of verdure and villages and is in that hour that you will pass the lakes, with distant surrounding heights, ancient and ruined city of Miranda del and immediately in front, using the sky, Fuji himself. It is from this dor, the ruined splendor of this world.

Ah, but I cannot express the splendor of this world.

And that ruined city which I saw the immense and inciate the simplicity of it, the quiet natural ease with which it rises above its neighbors. There was more snow on the slopes than when I had seen it the sky again was without a cloud. I have never been so conscious of majestic serenity, without any concomitant feeling of awe. Fuji is both sublime and human.

No other country has a symbol like this. When the Japanese think of Japan they visualize Fuji: returning exiles crowd the decks for the first glimpse of it; departing exiles watc it disappear. There is not a shop window but has Fuji in some representa-tion; it is found in every house. . . . You cannot escape from its counterfeits; but if you have seen it you do not mind. —"From "Roving East and Roving West."

Ten Pages of a Good Book

You might read all the books the British Museum and remain an utterly "illiterate" uneducated person; but if you read ten pages of a good book letter by letter, that is to say, book letter by letter, that is to say, with real accuracy, you are for evermore in some measure an educated person. The entire difference between a ducation and non-education (as respects the merely intellectual part of it) consists in this accuracy.—John Ruskin.

She laughed. "Go on, Helen," she while Mifflin recited "The Revenge" and "Maud Muller."

"Well, now, ain't that real sweet!" said Emma Mason. "It's surprising how those words rhyme so nicely. Seems almost as though it was done apurpose! Reminds me of piece day at school. There was a mighty pretty

The True Spain

between the mountains and the sea, got a preacher with her!' you linger for a time in a country "Hello, Miss McGill," If You Have Seen It very like Devon in a certain luxurlance of fern, and heather, of oak and ash, of great gravity and solidity. "Where's which covers the lower slopes of the Andrew?"

ting Fuji's white crest reflected on its ners, and their institutions, and to here you will find the true Spain, but

acteristic address, the Japanese have Miranda de Epro. . . . If you are so bored through the rock, thus reducing fortunate as to come to Castile for a very steep gradient.

In the tunnel the icicles were hanging several feet long and as big as the ruined glory of Spain, the exaltahour of the day begins at sundown. It

finite plain just before nightfall seems to me to be the expression, the perfect expression of Spain.—"The Cities of Spain," by Edward Hutton.

Fifty Copies Before Hallowe'en

[From "Parnassus on Wheels," by Christopher Morley]

We turned into the lane that runs up to the Mason farmhouse. Bock trotted on ahead—very stiff on his legs and his tail gently wagging—to interview the mastiff, and Mrs. Mason who was sitting on the porch, peeling potatoes, laid down the pan. She's a big, buxom woman with jolly, brown eyes

"For heaven's sake, Miss McGill," she called out in a cheerful voice— "I'm glad to see you. Got a lift, did

She hadn't really noticed the inscription on Parnassus, and thought it was a regular huckster's wagon.
"Well, Mrs. Mason," I said, "I've
gone into the book business. This is

Mr. Mifflin. I've bought out his stock. We've come to sell you some books." She laughed. "Go on, Helen," she

barn with his twelve-year-old Billy. "Sam," shouted Mrs. Mason, "here's As you enter Spain today at Irun Miss McGill turned book pedlar and "Hello, Miss McGill," said Mr.

pork and apple sauce," I said, "and I'm going off to sell books for a living.

Mr. Mifflin here is teaching me how.

We've got a book on road mending that's just what your and in the spiendor, picturesqueness, and oceanic amplitude and rush of these great cities, the unsurpassed situation, rivers and bay, sparkling seatides, costly and lofty new buildings, that's just what your and it. that's just what you need."

I saw Mr. and Mrs. Mason exchange glances. I began to wonder whether we had made a mistake in calling on people I knew so well. The situation was

Mr. Mifflin came to the rescue. "Don't be alarmed, sir," he said to Mr. Mason. "I haven't kidnapped Miss Central Park, and the Brooklyn Park McGill." (As he is about half my size of hills (as I wander among them this "We are trying beautiful fall weather, musing, watchthis was amusing.) to increase her brother's income by ing, absorbing)—the assemblages of selling his books for him. As a matter the citizens in their groups, conversa-of fact, we have a wager with him that we can sell fifty copies of 'Happiness along the by-quarters—these, I say,

Mason, and he almost smiled. "What must admit such partialisms) that not era; but he established no ritualistic do you say, Emma, think we better Nature alone is great in her fields of worship. He knew that men can be

always said we ought to read one of the mountains, forests, seas-but in Andrew McGill's books but we didn't the artificial, the work of man too is rightly know how to get hold of one. equally great—in this profusion of I tell you what, you folks better stop teeming and have dinner with us and you can ities, streets, goods, houses, shipstell us what we'd ought to buy. I'm these hurrying, feverish, electric just ready to put the potatoes on the crowds of men, their complicated own conscience, in other words, one's business genius (not least among the stove now."

I must confess that the prospect of sitting down to a meal I hadn't cooked threaded wealth and industry concen myself appealed to me strongly: and trated here. Walt Whitman. "Demo-I was keen to see what kind of grub Mrs. Mason provided for her house-hold; but I was afraid that if we dallied there too long Andrew would be after us, I was about to say that But we bring violets, we would have to be getting on, and great masses-single, sweet, couldn't stay; but apparently the zest wood-violets, stream-violets, of expounding his philosophy to new violets from a wet marsh. listeners was too much for Miffin. I

heard him saying: "That's mighty kind of you, Mrs. tufts with earth at the roots. Mason, and we'd like very much to violets tugged from rocks, stay. Perhaps I can put Peg up in blue violets, moss, cliff, river-violet your barn for a while. Then we can tell you all about our books." And Yellow violets' gold, to my amazement I found myself burnt with a rare tintchiming in with assent. . . .

So by the time we got down to among tufts of grass. Mrs. Mason's squash pie (good pie, too, I admit, but her hand is a little heavy for pastry), the whole house-hold was enthusiastic about books, and the atmosphere was literary enough for even Dr. Eliot to live in without panting. Mrs. Mason opened up her parlour and we sat there

Written for The Christian Science Monitor I saw that Mr. Mifflin was well

step that Principle may demand requires the abnegation of all human God," Mrs. Eddy writes: "Mortals. desires, a willingness to surrender every meterial concept for that of that govern their bodies, as directly

actively ready to take any unforeseen Mind and the consecration necessary God's appointing, due to fear, inherited conservatism, or old theology. Whether fear presents itself in the guise of sickness or as an argument hitherto unaccustomed and difficult task, the acknowledgment that Mind enthroned is supreme, immediately removes every misgiving. The very fact that one is willing to go forward and assume the responsibility of demonstrating the power of Mind only power and presence-puts aside the mortal claim to a selfhood in matter which limits. The acceptance of the suggestions of animal magnetism that matter is real, that it operates as mesmeric belief which Christian Sci-

Mind Enthroned

ence is rapidly annihilating. It is fruitless to affirm that Mind. ence, Mrs. Eddy makes this statement: mony of the material senses, Science, still enthroned, is unfolding to mortals the immutable, harmonious, divine Principle,-is unfolding Life After an absence, I am now again and the universe, ever present and eternal." Error can never be admitted (September, 1870) in New York city as a proper, or in the least excusable, part of any problem if one desires to succeed in its solution.

The conservatism that results from old theology is a prolific influence in retarding the progress of the individual. Disease and sin are often mere habits of thought sustained by the theological teaching of fallen man. derance of white and blue, the flags Mortals are likewise taught that they flying, the endless ships, the tumultu- must worship God according to cerous streets, Broadway, the heavy, low, tain established customs and ritual, musical roar, hardly ever intermitted, however simple these may be; that even at night; the jobbers' houses, the any departure from the ecclesiastical by authorities for t most part self-delegated, will of necessity doom the individual courageous enough to reject any mediation between God and himself. Ritualism or worship expressed through outward forms is not enthroning Mind as the we can sell fifty copies of 'Happiness and Hayseed' before Hallowe'en. Now and the like of these, completely sat- life your sporting instinct will assist us by taking at least one copy. Andrew McGill is probably the greatest author in this State, and every taxpayer ought to possess his books. May I show you a copy?"

or pass an hour in Wall Street, or you.' Jesus' history made a new "That sounds reasonable," said Mr. the Gold Exchange, I realise (if we calendar, which we call the Christian calendar, which we call the Christian buy a book or two? . . ."

freedom and the open air, in her baptized, partake of the Eucharist, "Well," said Emma, "you know we've storms, the shows of night and day, support the clergy, observe the Sabsensual and sinful." It-is thus not outward observance but inward grace that determines a follower of Christ The only judge of one's acts is one's understanding of Principle. It is the dethroning of mortal mind and the enthroning of divine Minds as consciousness that determines one's relation to God.

A great part of the school curriculums of the present day attributes power and reality to matter. Thus the majority of children are taught to believe that matter can make them sick or sinful. The child grown to manhood or womanhood finds lacking his God-given dominion, the necessary understanding of the power of Mind which enables him to prove the government of Principle in his daily living. The individual is therefore not responsible for the belief that he lives and has his being in matter, for this education has been thrust upon him during the receptive years of childtian Science into his experience, he learns that step by step whether slowly or rapidly he proves that matter is naught and Mind is All. He then becomes responsible for the acceptance of evil suggestions, for through the understanding of Mind a man possesses the power to reject everything unlike good. The punishment for evil thinking is not mitigated because one's perception of Principle is limited. It is unanswerable logic and fact that the harvester reaps his sowing. In every instance that mortals choose to oppose themselves

to Principle, whether ignorantly or maliciously, that offense against Principle must be eradicated either THE fact that Mind is All, when es- through suffering or Science. There tablished as consciousness, is the is no other way. The fan.ous example truth of being that banishes fear. shown in Pilate's failure to compre-There is no limitation in Mind. In- hend the mission of Jesus could in no finite Mind is ever present, always ex- way prevent the necessity of Pilate's pressing itself fully and completely in one day facing the consequences of his constant and perpetual variety. There act and of being forced to explate his

is no tedium in an eternity of Mind- | ign_rance. no ennui, for every moment is filled In any problem, whether of health. with activity wholly diversified and finance, church or state, those individunique. An essential to true happi- uals who descend from the pinnacle ness, therefore, is to maintain con- of Mind to the use of material means sistently man's inseparability from or methods and the attempted manipu-Mind so that no sudden change can lation of persons or circumstances to move one from the certainty that God gain their own ends, are bound evenis the sole animating Principle of tually to face the reckoning of Prinevery experience. To be joyously and ciple. They become a law to themselves, a law of evil, instead of good. on page 11 of "The People's Idea of alias mortal minds, make the laws as men pass legislative acts and enact to follow the single path of love for penal codes; while the body, obedient God. There is all too frequently a to the legislation of mind, but hesitancy in following the way of ignorant of the law of belief, calls its own enactments 'laws of matter.' The legislators who are greatly responsible for all the woes of mankind are those leaders of public thought who for one's inability to perform a are mistaken in their methods of humanity."

The Peculiar Office of Scholars

I think the peculiar office of scholsilences the suggestions of fear and ars in a careful and gloomy generaself-depreciation which are the great tion is to be (as the poets were called handicaps to accomplishment. Turn- in the Middle Ages) Professors of the ing to Mind with confidence in its all- Joyeus Science, detectors and delineaness-a knowledge that Mind is the tors of occult symmetries and unpublished beauties; heralds of civility, nobility, learning and wisdom; affirmers of the one law, yet as those who should affirm it in music and dancing; a law-giver to mortals, either in the and cheerful temper; infinitely reexpressors themselves of that firm form of heredity or environment, is a moved from sadness. which reigns through the kingdoms of chemistry, vegetation and animal life. Every natural power exhilarates; a true God, is the only power, and then, when talent delights the possessor first. A off guard, to admit that some circum, celebrated musician was wont to say, stance or event is the result of error. that men knew not how much more God governs every event, every act he delighted himself with his playing of man's experience. This must be so than he did others; for if they knew. if God is all power and all presence his hearers would rather demand of -all Mind. Then since every right him than give him a reward. The action proceeds from God, any seem- scholar is here to fill others with love ing evil is nothing more than hypnotic and courage by confirming their trust suggestion. If God, Mind, is, He must in the love and wisdom which are at be everywhere and there can be noth- the heart of all things; to affirm noble ing apart from this fact of God's be- sentiments; to hear them whenever On page 306 of Science and spoken, out of the deep ages, out of Health, the textbook of Christian Sci- the obscurities of barbarous life, and to republish them:-to untune no-Undisturbed amid the jarring testi- body, but to draw all men after the truth, and to keep men spiritual and

SCIENCE

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THE CHRISTIAN SCIENCE MONITOR

"First the blade, then the ear, then the full grain in the ear"

BOSTON, U.S.A., TUESDAY, JAN. 17, 1922

EDITORIALS

Mr. Bayly's Philosophy

WHILE the Shantung question is flung backwards and forwards from the Japanese racquet to the racquet of China, with the western delegations to the Conference in Washington forming a somewhat weary ring, the question of the relations of the two eastern countries is in danger of being quietly settled, very much to the advantage of Japan, several thousand miles away. The fact is that the new Chinese Prime Minister, Liang Shih-yi, has reached an opinion for a second time, which he reached originally just after the signing of the Treaty of Versailles. Liang Shih-yi is a practical politician, and he has come to the conclusion that the first thing which China needs is money, anyway that it is the thing which the politicians in China need, and so Liang turns to the one country which is ever willing to make advances, and that country now, as at the time of the Versailles consummation, is, it is needless to say, Japan. In the matter of finance, the Chinese Government seems to think the consortium bankers and the Washington Government are broken reeds. Now the consortium bankers and the Washington Government may be quite right in neglecting to supply China with money, but that happens to be exactly what Tokyo desires. Tokyo is ever the friend, the friend now as when, two years ago, Liang Shih-yi visited Japan as the guest of that astute financier, Baron Okura. And so Liang, finding the Washington Conference talking, in a way fit to compete with the "Babble shop," once more being in office, turns his eyes to Tokyo, and Tokyo, like Barkis, is rather more than willing. What does it matter to Tokyo how long the discussion of the Shantung Railway terms goes on? What does it matter to Tokyo if, in the end, a great demonstration of self-sacrifice is made by retiring from Shantung provided that, in the meantime, the financial retiarius has flung his net over China somewhere else, and has the Colossus struggling in its meshes?

Thus it is that things do not look well for China in the present state of affairs. Indeed, unless the American and British delegates awake to the real issues, the seeds of future troubles will be sown this year, the reaping of which will take place in the years to come. What is being heard of Shantung is only a sound from one string of a harp of many strings, and each of these strings is capable of sounding a note, or sounding several notes, which may plunge the world into war at any moment. Compared with the Manchurian problem, the Shantung problem is as nothing. But week after week passes, and nothing happens with respect to Shantung, while the juestion of Manchuria is not even approached. What all this obviously means is that the period of the Conference is slipping away while Japan marks time, and waits for the inevitable exodus from Washington, leaving her dealings with China to be settled in a more convenient season. In such circumstances, it is scarcely to be wondered that the astute Liang turns his eyes in the direction of Tokyo, where the money bags are open, whilst the consortium ties up the necks of its bags, and the Conference says that neither Shantung nor Manchuria can properly be discussed at the present juncture. If, however, the Conference breaks up without having settled Shantung, and without having discussed Manchuria, China may be excused if she turns her back upon western

What must seem, to the Chinese diplomatist, to be happening in Washington, is that a perfect mist of words descends upon the Shantung question every time it is raised, and that when this mist lifts the question is found in precisely the same position it was before. Week after week, the "masterly inactivity" of the Japanese deputation has succeeded in maintaining the status quo, with the result that the Conference called to clear up existing sources of future trouble in the Pacific is in danger of leaving that sea covered with floating/mines into any one of which some diplomatic ship may bump any day. There is absolutely nothing new to be said about the position of Shantung, all that is to be said has been said not once but fifty times, and not by one paper, but by ten thousand papers, since the present Conference began. When Japan took over the German leases, she took them over on her pledged word to act as a guardian for Chinese interests. Yet on one pretext or on another pretext she remains the guardian of Chinese interests, to an extent so complete that she has made those interests her own. When the younger delegates of China get restive under this vassalage, the elder statesmen in Tokyo. look pained, and draw attention to all that it has cost them to safeguard their ward's interests. But the ward, apparently, is to suffer a perpetual minority, during which period it is to become increasingly difficult to decide what exactly are the Japanese claims in Shantung. And all this time the western delegates look helplessly on, as if they were afraid of Japan rather than anything else.

As for Manchuria, that province is reminiscent of nothing so much as the lady in that pathetic masterpiece of Mr. Thomas Haynes Bayly. "Oh, no; we never mention her." The very suggestion that all is not well in Manchuria seems to bring an anguish inexpressible to the Japanese, and to raise quite a little commotion among the western statesmen. The truth is that the Manchurian treaty is the other extreme of that Belgian treaty, which Germany consigned to the waste paper basket as a scrap of paper. That is to say, Germany quite deliberately signed the Belgian treaty, and then, when the moment came in which it suited her plans to disregard it, tore it in atoms. The Manchurian treaty, on the other hand, was forced upon China by an ultimatum of forty-eight hours. But Japan is, unlike Germany, so convinced of the sanctity of treaties, that nothing will induce her to put the Manchurian treaty where Germany put the Belgian treaty. Mr. Root gave great comfort to Tokyo when he declared that "A treaty is a treaty." Of course a treaty is a treaty, insists Japan, and nothing will induce us to follow in the footsteps

of perjured Germany, and to break that binding document that we forced China to sign with a pistol pressed against its head perhaps, but entirely for her own good.

It would all be very comical if it were not very serious. As it is, statesmanship does not get over difficulties by burying its head in the sand. It has been said that such a policy is a libel on the ostrich, but it will not be a libel on the Washington Conference it something does not shortly happen there. The philosophy of Mr. Thomas Haynes Bayly is a sufficiently dangerous one when transferred from a music score to the Foreign Office.

Taxing Gasoline to Pay the Bonus

Æsop tells of the pheasant who had built her nest and reared her brood in a field of growing wheat, and of the anxiety of the youngsters who told her, upon her return to the home one evening, that they had heard the farmer, that day, ask a neighbor to come and reap the grain for him. The coming of the harvesters would mean the destruction of the nest and the eviction of the tenants. But the mother bird was not concerned, Again, on succeeding nights, the chicks told how the farmer had asked others of his neighbors to gather the crop, but she paid no heed to it all until one night she was told that the farmer had said to his sons that, bright and early on the following day, they would reap the wheat themselves. It was then that the wise bird decided to move herself and her little charges to another home. She is said to have observed that when one waits for some one else to do his work for him it will never be done, but when he decides to do it himself the task will be quickly finished. Perhaps the returned soldiers and sailors who served in the army and navy of the United States in the recent war, and who have been so often reassured that the government would provide some way by which it could meet the deferred payments believed by them to be due can, with only a slight stretch of the imagination, place the government in the position of the procrastinating farmer whose methods probably deceived himself no more than they deceived the philosophical

There is virtually unanimous agreement among Republican leaders in the United States that the public still owes a debt to the former service men. The Administration is fairly committed to the proposition that in some way a bonus, as it is called, must be paid. Some members of the minority party in Congress have joined in the acknowledgment of an obligation, but seem to be as much at sea as the Administration leaders as to how the funds to pay are to be raised. The government, like the farmer in the fable, thus far has busied itself in endeavoring to induce some one to undertake the task which, in the end, no one can do but itself. Of course, the government, as an entity, is a non-productive debtor without tangible assets. 'Its only resources are those realized through methods of taxation in some form or another. But there has never been a time in the United States when those. who must make good the obligations assumed by the government have failed to respond promptly to any reasonable demand made upon them. It is not too much to assume now that the people, generally speaking, are ready to take up and liquidate any new obligation which the government finally agrees to assume. In the emergency which exists there is no time to consider partisan advantage. The obligation, if it exists at all, is national, not partisan. The tendency is to forget, rather than to magnify and harbor, the mistakes of the past. The men who were called upon to fight the world's battles are not to be blamed because millions of dollars freely supplied to the government were wasted.

Why, then, is there this vain striving on the part of those in authority in Washington to find some one upon whom the government's burden may be shifted? One day the soldiers are told that the debt will be paid when the allied governments to whom money was loaned pay the interest due. Now they are told that the whole matter of the bonus must be deferred until legislation for refunding the foreign debt is enacted. It is also insisted that means must be devised by which so great a volume of tax-free securities shall not escape the levy which it was originally intended all invested capital should bear. At one time a general sales tax plan offered some assurance that a way had been found to distribute and equalize the burden of financing the bonus. But there are objections to a sales tax, even when it is hedged by those safeguards which Senator Smoot of Utah provided in his amendment to the general revenue bill. Now there comes, however, a New Jersey member of the House of Representatives, Mr. Isaac Bacharach, a Republican, who proposes to meet the objections to a general sales tax by levying a specific tax of 3 cents a gallon on sales and deliveries by manufacturers and producers of gasoline. No doubt Mr. Bacharach believes that he, at last, has found some one who will come and harvest the wheat. Æsop probably would tell us that the mother pheasant would not move out on such a remote possibility. The prospective recipients of the proposed bounty are perhaps equally hard to convince.

The Bacharach plan is defended by its author upon the theory that such a sales tax, or production tax, cannot be passed on to the consumer and thus increase the cost. He believes that there is now too great a margin of profit on gasoline between the manufacturer and the consumer, and that this tax of 3 cents a gallon might easily be absorbed by the producer. He points to the fact that gasoline is sold more cheaply in the United States than in any other country except Mexico, and that even if the tax is added to the consumer's cost he cannot complain. But Mr. Bacharach possibly misses the important point, which is that the proposed tax on gaspline, whatever may be said to the contrary, would be a tax on industry, in some form or another. It is granted, of course, that millions of gallons of gasoline are consumed annually in unnecessary pursuits. But gasoline, as a producer of motive power, has entered so largely into almost every important industry everywhere that it would be impossible to draw the line, in proscribing or penalizing its use, so that purposeful industries or undertakings would not be upequally taxed. No one will regard seriously the intimation that the tax would be absorbed by the manufacturers or producers. The plea is evasive, another chapter in the history of the vain search for a burden-bearer. The tax for the bonus, if it is levied at all, cannot be shifted. Mr. Bacharach's incitement would never have caused the Æsopian pheasant to bustle.

A Sane Plea for the Forests

IT MAY be that the revival of interest in forest conservation and in the subject of reforestation in the United States is not traceable directly to the recent disclosures of attempts on the part of private interests to monopolize the timber lands and water-power projects in Alaska, but there are indications that these efforts have had just that effect. Bills now being considered in Congress are intended to define the forest policy of the government so clearly and unequivocally that a stop will be put once and for all, to the campaigns of land grabbers and water-power monopolists. While the proposed measures differ somewhat in the methods of administration and control outlined, the general policy is virtually the same in the Snell bill, so called, which originated in the House, and the Capper bill, introduced by the Senator from Kansas. The former measure provides for joint federal and state action to check forest devastation and insure permanent timber supplies, while the latter, would provide for the same undertaking through a system of national taxation. There seems to be no serious disagreement as to means and methods, the apparent intention being to work out, as soon as possible, a comprehensive and systematic conservation system.

Appearing before the House Committee on Agriculture recently, Colonel W. B. Greeley, chief of the United States Forest Service, who has actively opposed the project to turn over the public domain in Alaska to the control of the Department of the Interior, and through it to a territorial commission, warned Congress of the necessities of adopting and enforcing, in the national forests everywhere, a stricter policy of conservation and reforestation. Colonel Greeley takes no passive or academic view of conditions as they exist, and as he says they will exist within a few years, unless a check is placed upon the waste which has continued almost without interruption since the earliest history of the develop-

ment of the country

Enormous tracts of forest lands are now, found to be absolutely non-productive. The denuded forest does not always make a good grain or hay field, no matter what has been said of may be said to the contrary. The visible evidence of this is in the vast areas of so-called eut-over lands in the wake of the loggers and sawmills. But Colonel Greeley believes all these lands can be made to produce timber again, ostensibly of the kind of which they have been robbed. The process is not a quick one, neither is it a particularly inexpensive one. Clearly it is not one in which private capital will readily engage. The work of reforestation then must be undertaken by the states, or by the national government, or by both under some cooperative plan to be agreed upon. Many of the states have already begun this work, but the vast bleak areas, with their lonesome trees and charred stumps, appeal mutely for the intelligent use of a restoring hand. The process is not a visionary one, and the results are not absolutely remote. The need certainly impresses itself with sufficient emphasis. It is pointed out that the majority of the lumber users of the United States, of whom there are now all too few, pay more per thousand feet in lumber freight alone than they paid for the delivered product thirty years ago. The ratio of increase in cost is amazing, and is indicative only of what conditions may be in another thirty years unless a new policy

Sir John Hare

THERE was more quiet romance about the life of John Hare than most would suspect. His real name was Fairs, and he was being coached for the civil service when an incident led to his changing his tutor, and studying for the stage under Leigh Murray, a most polished comedian. This incident was a triumph in a part taken at very short notice in a private performance of "A Scrap of Paper." Guardian and tutor encouraged him to go on the stage, and, in 1864, at the age of twenty, he made his first appearance at Liverpool, taking as his stage name, Hare, one of the family names of the lady whom in that year he married, the two having been friends from childhood. A year later he joined the Bancrofts at the Prince of Wales's, which, previously nicknamed the "Dusthole," was speedily to become one of the most popular theaters of London. He at once made his mark in "Society," the first of the six comedies of Robertson which were thereafter to form the staple of the Bancroft management. His Lord Ptarmigant was the foundation-stone of a unique reputation that never stood higher than in 1917, when, with more than half a century of hard work to his credit he made his final appearance in "A Pair of Spectacles."

Of his private life the world knew nothing. Hare hated publicity. He treated his profession with respect. and did nothing to lower its dignity. He did not seek the bubble reputation at the camera's mouth or the newspaper's either. And he had his reward. He enjoyed the friendship of the most distinguished members of the more sober and less showy section of society to whose presence mere popularity is no passport. There he ranked with the heads of the better organized professions, and despite a somewhat peppery temper was esteemed by all as a kindly, honorable, intelligent gentleman. You might look in vain for his picture in shop window and on hoarding, but when his portrait was wanted a Collier and a Millais were proud to paint it. And his fellowactors, who sometimes resented his autocratic methods in the theater and his aloofness from Bohemia outside, showed their confidence in his knowledge, judgment, and integrity by submitting their disputes to his arbitrament.

As an actor he had no rival. Some would qualify this statement by adding "in his own line." But the qualification would itself require qualification. No doubt his small, spare figure, his keen features, and his almost mathematical precision of voice and gesture unfitted him

for the robust, the exuberant, and the passionate, and predisposed him in favor of tharacters in which the years had subordinated impulse to habit. A general practitioner, in the fullest sense of the phrase, he was not: still it must not be forgotten that one of his finest early characters was Sam Gerridge in "Caste" at the Prince of Wales's. But neither was he a specialist as, say, Charles Hawtrey is a specialist, an unequaled specialist in parts any two of which are as like as two peas-which are never quite alike. Will anyone maintain that Hare's Eccles in "Caste" and his Lord Kildare in "A Quiet Rubber" grew on the same bush, or on the same sort of bush? Yet both were masterly, the Eccles marvelously so. One must have seen about a dozen actors play Eccles -the first, George Honey, among them-and each of their Eccleses was a mere tributary to Hare's. Further, Hare alone endowed the old rascal with a certain tarnished distinction which explained his ascendancy in the deliberations at the Pig and Whistle, and Polly's conviction that he was not to be judged by ordinary standards.

Never did Hare more astonishingly show his power of complete differentialism within comparatively narrow fimits than in "A Pair of Spectacles." Really, Benjamin Goldfinch before the fall and Benjamin Goldfinch after the fall, are different persons. But such was the magic of Hare's art that, while each was defined with the utmost clarity, one had in the theater no sense of witnessing anything more than a contrast of moods in one and the same man. There was no greater feeling of inconsistency than when one winter's day, bright, sparkling, and exhibitanting, is followed by another that is gloomy and depressing. And while his art, largely founded on Régnier's, had the delicacy of lace it had also its strength. It was wonderful how effective it was, no matter how large the house. One recalls his first appearance on the variety boards, when, as Lord Kildare, a testy little old man, he had only to shake a warning finger to make himself felt in every part of the huge Finsbury Park Empire. Perhaps his art may best be summed up thus: You could always hear what he was saying, always see what he was doing, and so always know what he was thinking, and, moreover, make a tolerably round guess at the sort of man the character would be to live with. Only now and then did Hare venture off his beat, as when he made a dispiriting Touchstone and in "The Marseillaise" attempted to play Napoleon and gave us in place of a grape a raisin. But within his range he had no rival and he leaves no successor. There is none to wear his mantle. If it were divided into half-a-dozen bits, one might fairly be given to Mr. O. B. Clarence and another to Mr. H. O. Nicholson. But one would have to think a long time before deciding what should be done

Editorial Notes

The difference between the oath contained in the Irish Treaty and the oath as Mr. de Valera would have had it, seems to have been as Tweedledum and Tweedledee to anyone who has taken the trouble to study the evolution of the Parliamentary 'oath. That oath has varied according as one danger or another threatened the state, as one king or another sat on the throne. In "good King George's glorious days," a representative returned to the House of Commons had to do a vast amount of swearing. He had to take the "out-of-door" oaths of allegiance and supremacy before the Lord Steward, even before he was allowed to cross the bar; and at the table of the House he had to take the oaths of allegiance and supremacy afresh, and the oath of abjuration, and in addition to make declarations against certain religious doctrines. Mr. de Valera might have had some ground for complaint if the Irish Treaty had required him to follow the ancient forms.

THE telephone is one of those modern conveniences, or inconveniences, which polite society permits its members to abuse to their hearts' content. It "exhausts our adjectives," complains a noted London barrister, and "deranges our thoughts." And no doubt the public would. readily concur. But is all the unreasonableness on the side of the telephone? The caller who knocks at the door will inquire first whether Mr. X is at liberty, and if Mr. X is conversing with another, or enjoying his dinner or his siesta, the caller will decide with perfect composure to wait or call again. Why should this same mild, considerate caller, just because he is at the telephone, demand Mr. X's instantaneous attention regardless of Mr. X's appointments? Why should he overlook all the operator's difficulties with a mob of similarly clamorous callers? After all, what is the telephone but a number of wires with a rampaging caller at the end of each? Surely there need be no fundamental hostility between machinery and sweet reasonableness!

ONE of the oldest methods of obtaining power, by means of the windmill, will be used on the newest aeroplanes between London and the Continent for the purpose of obtaining electricity for lighting the passengers' cabins. The dynamos will be driven by the wind as the air expresses speed along at 100 miles an hour. How long, one wonders, will it be before further attempts are made to utilize the power of wind that is daily going to waste? Steam and oil send nighty liners plowing through the ocean, while the wind sweeps along as over a desert. Express trains rush through the country at sixty miles an hour, and the wind creates nothing but a draft. If dynamos were fixed to the roofs of the carriages, as in the case of the aeroplane, perhaps the electricity for lighting, heating, and cooking could be obtained practically for nothing.

If A certain Chicago judge has his way, the idle curiosity of a good number of habitual visitors at court proceedings will be curbed. In his domestic relations tribunal he recently assessed the curious all their loose change, while the morals court there, to the same end, threatens to publish each day a photograph of the spectators. Although it would seem that the present laws admitting the public to court hearings ought to stand, there is good reason for putting a check upon people who habitually depend for entertainment on the more sordid incidents of judicial procedure.